FAQs about the Annual CPE Requirement

Q. How many CPE hours must I complete in 2019 if I was licensed after March 31, 2019?
A. If you were licensed in April, May, or June 2019, you must complete 30 CPE hours by December 31, 2019.

If you were licensed in July, August, or September 2019, you must complete 20 CPE hours by December 31, 2019.

If you are licensed in October, November, or December 2019, you must complete 10 CPE hours by December 31, 2019.

Q. Are there activities for which I can’t claim CPE credit?
A. You cannot claim CPE credit for reading accounting journals, periodicals, reference guides or related materials, and taking a test designed to assess reading comprehension.

Examinations that test your knowledge of a set of study materials as prepared in a formal CPE program do qualify for CPE credit.

Q. Before I take a course, will the Board tell me if I may claim credit for it?
A. The Board does not approve specific CPE courses. You must use your judgment to choose activities that contribute to your professional competency.

A course increases your professional competency if it is in an area of accounting in which you practice or are planning to practice; in professional ethics; or another area of the profession.

Q. If I take a four-hour ethics course this year, may I use the extra two hours to meet the ethics requirement for next year?
A. The two-hour ethics CPE requirement is an annual requirement. CPE continued on page 4

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Disciplinary Action

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.”

PAULINE K. CHAN #30536 | PAULINE CHAN, CPA | 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, the Respondent and the Respondent Firm stipulate to the following:

1. Pauline K. Chan, CPA (hereinafter “Respondent”), is the holder of North Carolina certificate number 30536 as a Certified Public Accountant.

2. Pauline Chan, CPA (hereinafter “Respondent Firm”), is a registered certified public accounting firm in North Carolina. Hereinafter, the Respondent and the Respondent Firm shall collectively be referred to as the “Respondents.”

3. The Respondent Firm has received Fails on its two (2) most recent engagement peer reviews.

4. For each of those peer reviews, it was noted that the Respondent Firm had not utilized proper report language.

5. The Respondents have now ceased performing engagements that require a peer review.

6. 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 failure of the Respondent Firm to utilize proper report language is a violation of Board rules 21 NCAC 08N .0212 (Competence) and .0404 (Accounting and Review Services Standards).

3. Per N.C. Gen. Stat. §93-12(9), 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 Firm is censured.

2. The Respondent Firm shall pay a one thousand dollar ($1,000) civil penalty to be remitted with this signed Consent Order.

3. The Respondents have agreed to no longer participate in or perform any engagements subject to peer review.

4. Should the Respondent Firm choose to perform any future services that would be subject to peer review, prior to acceptance of such engagement, each staff member participating in engagements subject to peer review must take a minimum of four (4) hours required group study SSARS CPE annually until the firm receives a pass on a system review or a pass or pass with deficiencies on an engagement review. The Respondent Firm would also be subject to pre-issuance review pursuant to the Board’s pre-issuance review guidelines.

Approved by the Board August 19, 2019.

Board Meetings

November
Monday, Nov. 25
10:00 a.m.

December
Monday, Dec. 16
10:00 a.m.

Pursuant to NCGS §143-318.10, all official meetings of the Board are open to the public. However, the public may be excluded from certain portions of the meeting as allowed by NCGS §143-318.11. Unless otherwise noted, meetings are held at 1101 Oberlin Rd., Raleigh 27605.
The AICPA’s 2019 Trends in the Supply of Accounting Graduates and the Demand for Public Accounting Recruits report shows an overall decline in the number of Uniform CPA Exam candidates.

After a significant increase in the number of CPA Exam takers in 2015 and 2016, there was a 7% decrease between 2017 and 2018. The number of CPA Exam candidates in 2018 dipped to its lowest level in 10 years.

The 2019 Trends report provides statistical projections and respondent expectations based upon university responses for the 2017-2018 academic year.
work in a jurisdiction that doesn't have an ethics CPE requirement, you must comply with the Board’s ethics CPE requirement.

Q. Is there a limit on the number of self-study CPE hours I may claim?
A. There is not a limit on the number of self-study CPE hours you may claim, but there are some caveats with self-study courses.

A self-study course isn’t complete until the CPE sponsor issues a Certificate of Completion. The Certificate of Completion date is the date the sponsor issues the certificate, not the date you took the course or the date the completed course was mailed to or received by the sponsor.

Q. Do I need to keep Certificates of Completion after I complete the license renewal?
A. You must keep Certificates of Completion that substantiate the CPE credits you are claiming for the current year and each of the four prior calendar years. If you are selected for the CPE audit and can’t document the CPE hours you claimed, your license may be forfeited.

Q. If I’m not able to complete to meet the December 31 deadline, can I get an extension?
A. In general, the Board does not make exceptions for completing the annual CPE requirement by December 31.

If you complete the CPE requirement after December 31, 2019, but before July 1, 2020, you may renew your license but will receive a Letter of Warning from the Board.

If you don’t meet the December 31 deadline twice within five calendar years, your license renewal is denied for at least 30 days and until you complete the requirements of 21 NCAC 08J .0106.

If there are extraordinary circumstances (major illness, natural disaster, or catastrophic loss) that prevent you from completing the required CPE hours, you may request an extension. However, there is no guarantee that the Board will grant an extension.

The “Request for Extension to Complete CPE Hours” is available on the Forms & Applications page of the Board’s website, nccpaboard.gov.

Contact Cammie Emery at cemery@nccpaboard.gov or Buck Winslow at buckw@nccpaboard.gov with questions about the annual CPE requirement.

How to Check Your CPE Carry-Forward Hours

STEP 1
Navigate to the Board’s website, nccpaboard.gov.

STEP 2
Click on the “Find CPA/CPA Firm” link on the home page.

STEP 3
On the “Search for a CPA” page, search for yourself using your name or CPA certificate number.

STEP 4
When your record is returned, click on the “Details” link (to the left of your name).

STEP 5
The number of CPE carry-forward hours (if any) will display as part of the public record information from your Board file.

If you have questions about your CPE carry-forward hours, contact Cammie Emery at cemery@nccpaboard.gov.
On September 23, 2019, the Board approved the following applicants for certification as North Carolina CPAs:

William Mills Abee
Roger Alfred Ahlquist, Jr.
Jennifer Marie Allen
Luke Foster Allman
Samuel Scott Angelo
Chandler Ray Archer
John Lisle Armstrong
Katelyn Danielle Barbee
Ethan Jeffrey Bellm
Shefali Bhalla
Andrew William Blalock
Stephanie Lee Blonchek
Jonathan Ryan Bowie
Michael Joseph Brooks
Christopher Conrad Michael Burch
Michelle Renee Burnette
Karissa Morgan Cahoon
Quinn Alan Carmean
Blake Gibson Carroll
Rachel Annelise Chaney
David John Christiansen
Rashaad Lavon Clavon
Elena Mary Covert
Monique Alicia Craig
Steven Edward Davidson, II
Chriissi Leann Davis
David Roscoe Dimsdale
Sakire Nese Dogan
John Walker Duty
Rachel Gaster Edmund
Brice Marie Edwards
Joshua Michael Edwards
Matthew Ryan Fearnow
Katherine Elizabeth Fitchett
Abigail Marie Getz
William Walton Gibbons
Douglas Wayne Granger
Stephen Taylor Hathcock
Autumn Tedder Hayes
Lauren Elizabeth Hedrick
Taylor Marie Hescock
Crystal Ann Hoegen
Tyler Michael Honeycutt
John Allen Humienny
Brynn Connor Ivey
Daniel Jo
Aimee Caroline Jobe
Kieran Reif Kinnare

Austin Miller Koplan
Katherine Angela Korol
Matthew Shawn Krawczyk
Garrett Alexander Lane
Roelle Ashley Lawrence
Mekenzie Enloe Lemly
Tyler Haynes Ligon
Sheridan Jordan Longest
Katie Elizabeth Murray
Jeffrey Andrew Nager
Karen Molloy Nicholas
Zachary B. Nutter
David Johnson O'Donnell
Caroline Elizabeth Paxton
Rebekah Lynne Presson
Lucas Clay Prillaman
Nicholas Anthony Raniszewski
William Scott Raymond, Jr.
Jasmine Shanice Richardson

Ryan Romaine Richardson
Payton Nyrie Sartin
Andrew Raymond Sherwood
Andrew David Slatter
Colton Hunt Smith
Jordan Parker Smith
Timothy David Sonnek
Hannah Katherine Starkey
Corina Bonilla Stonecipher
Travis Christian Thaxton
Kelsey Nicole Turner
Emily Jane Tym
Cody Ray Underwood
Philip Michael Wahlman
Walter William Wessinger
Madison Jean Williams
Molly Elizabeth Yandle
Peter Chresten Zuvich

In honor of its 100th anniversary, the NCACPA is encouraging CPAs and other accounting professionals to serve their communities for 100 days (August 30-December 8, 2019). Information about the 100 Days of Service is available at ncacpa.org/service.

50 Years of Licensure

Congratulations to these North Carolina CPAs who have been actively licensed for 50 years:

Ralph Wayne Hutchins
July 1969

Paul Walmsley
July 1969

Larry Dwight Eaker
August 1969

Jimmy Aaron Johnson
August 1969

Janice Younts Myers
August 1969

J. Hart Roberts
August 1969

Vance Bunting Taylor
August 1969

R. Horace Johnson
September 1969

James Reno Middleswarth
October 1969

Howard Arthur Goldklang
October 1969
Reclassifications

At its September 23, 2019, meeting, the Board approved the applications for reclassification submitted by the following individuals:

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<tr>
<th>Reinstatements</th>
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<tr>
<td>Michael W. Zimmerman, Sr., #15324</td>
<td>Durham, NC</td>
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<tr>
<th>Reissue</th>
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<tr>
<td>Deborah Eileen McQuitter Ally, #18620</td>
<td>Gastonia, NC</td>
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<td>Jason Thomas Brodmerkel, #38240</td>
<td>Gaithersburg, MD</td>
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<td>Jamisen Patrick Hamilton, #39290</td>
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<tr>
<td>Mary Margaret Jordan McLeod, #20737</td>
<td>Garner, NC</td>
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<td>Richard Wesley Slate, Jr., #39623</td>
<td>Alpharetta, GA</td>
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<tr>
<td>Lu Tang, #37196</td>
<td>Campbell, CA</td>
<td></td>
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<tr>
<td>Cong Wang, #38058</td>
<td>Charlotte, NC</td>
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<tr>
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<tr>
<td>Adrian Lee Jarrell, #20557</td>
<td>Mount Airy, NC</td>
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<tr>
<td>Lynne Jones Sullivan, #15497</td>
<td>Pinehurst, NC</td>
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<td>Christopher Edward Allman, #29302</td>
<td>Hurricane, WV</td>
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<td>Dan Alan Boone, #9910</td>
<td>Concord, NC</td>
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<td>Cecilia Noll, #28912</td>
<td>Raleigh, NC</td>
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<td>Donald Wayne Wilson, #13464</td>
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<td>Joshua Scott Lyons, #41195</td>
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<td>Kelly Monroe Smith, #17432</td>
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<td>Helen Blair Diamond, #38249</td>
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<td>Rex Allen Street, #19290</td>
<td>Burlington, NC</td>
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<td>Terry Lynn Laughter, #30504</td>
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<td>Fatima Lorraine Robaina, #26554</td>
<td>Monroe, NC</td>
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<td>Michael Dixon Murray, #17539</td>
<td>Fuquay-Varina, NC</td>
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<td>Ronald Marcus Stanley, Jr., #23077</td>
<td>Nashville, TN</td>
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<tr>
<td>Robert Jacobus Zonneveld, #20001</td>
<td>Tucson, AZ</td>
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<td>David William Schmitt, #13328</td>
<td>Rocky Mount, NC</td>
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<td>Sarah Kennedy McHenry, #33952</td>
<td>Asheville, NC</td>
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<td>Carl E. Deckard, #20113</td>
<td>Hillsborough, NC</td>
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<td>Peter Wood Craymer, #12964</td>
<td>Hickory, NC</td>
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<td>Ronald Gregory Pittman, #12330</td>
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<td>Craig Emerson Forsyte, #23918</td>
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<td>Laura Adack Huntley, #33551</td>
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<td>Richard Adam Sills, #11306</td>
<td>Asheville, NC</td>
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<td>Randall Arthur Storey, #12336</td>
<td>Fort Mill, SC</td>
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<td>Mark Barry Freedman, #29751</td>
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<td>Jorge Seigle, #15120</td>
<td>Emerald Isle, NC</td>
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<tr>
<td>Sara Stone Carmichael, #19897</td>
<td>Suwanee, GA</td>
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<tr>
<td>Terrance John Dunn, #24196</td>
<td>Oak Island, NC</td>
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Follow the Board on Social Media

The Board uses social media to keep applicants, licensees, and the public up-to-date on statute and rule changes, upcoming deadlines, Board meetings, issues affecting the profession, and much more.

Facebook
fb.com/NCCPABoard

Twitter
@NCCPABOARD

LinkedIn
search for “North Carolina State Board of CPA Examiners”

Don’t forget to bookmark the Board’s website, nccpaboard.gov.

Office Closed
Veterans Day
November 11
Thanksgiving
November 28-29
Exam Score Release Dates

**October/November/December 2019 (Q4) Testing Window**

<table>
<thead>
<tr>
<th>If you take your test on/before</th>
<th>And the AICPA receives your examination data files from Prometric by 11:59 pm (ET) on</th>
<th>Target score release date:</th>
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<tbody>
<tr>
<td>October 20</td>
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<td>November 22</td>
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<tr>
<td>December 10</td>
<td>December 11</td>
<td>December 19</td>
</tr>
</tbody>
</table>

- All dates and times are based on the Eastern Time zone.
- For most candidates, the AICPA receives the Exam data files from Prometric within 24 hours after a candidate completes the Exam.
- The scores for the Exam data files received after the AICPA cutoff dates will be in the subsequent scheduled target score release.
- Some candidates who take the BEC section may receive their scores approximately one week following the target release date due to additional analysis that may be required for the written communication tasks.
- Follow NASBA on Twitter (@NASBA) for Exam score release announcements.

---

**Exam Fees Effective October 19, 2019**

Effective October 19, 2019, the Uniform CPA Exam fees charged by Prometric, NASBA, and the AICPA increased. The Board’s administrative fees did not increase.

Applications postmarked on or after October 19, 2019, will be processed using the fee schedule shown below.

**Administrative Fees**

- Initial Exam Application: $230.00
- Re-Exam Applications: $75.00

**Section Fees**

- AUD: $209.99
- BEC: $209.99
- FAR: $209.99
- REG: $209.99

**Uniform CPA Exam Notice to Schedule**

The Notice to Schedule (NTS) in an essential part of your Uniform CPA Exam journey. Without an NTS, you cannot contact Prometric to begin the scheduling process.

For North Carolina Exam candidates, an NTS is valid for six months only. During those six months, you must schedule and take the Exam section(s) shown on the NTS.

Please be advised that canceling or rescheduling an Exam appointment does not change the expiration date of your NTS.

If you do not take all sections for which you registered within those six months, you will not be able to extend the NTS or receive a refund of any of the fees you have paid.

You cannot use an NTS more than once for the same section of the Exam. For example, if your NTS is for Auditing (AUD) and you do not pass AUD, you cannot use that NTS to schedule an appointment to re-take AUD.

Instead, you must submit a re-Exam application to the Board and receive a new NTS that allows you to schedule an appointment to take AUD again.

If you have questions about your NTS, contact Phyllis Elliott at phyllise@nccpaboard.gov.
Notice of Address Change

Please Print Legibly

<table>
<thead>
<tr>
<th>Full Name:</th>
<th>Last 4 Digits of SSN:</th>
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<tbody>
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</table>

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.