Do’s and Don’ts of CPA Firm Websites

Our world is becoming more and more digital; you can buy groceries, apply for a job, and pay your bills with just a few keystrokes.

Like other businesses, many CPA firms rely on their websites to stay in touch with existing clients and nurture new clients.

As with all other forms of advertising, your firm’s website must comply with the Board’s rules, including 21 NCAC 08N .0306, Advertising or Other Forms of Solicitation.

Here are some basic “do’s and don’ts” for your firm’s website.

• Do include the exact firm name as registered with the Board.

You can use a portion of the firm name, initials, or acronyms derived from the firm name, but the registered name must be visible on the site, too.

• Do include the firm’s contact information. The firm’s principal place of business and telephone number must be on the website. Providing email addresses, mailing addresses, and fax numbers allows clients to communicate with the firm efficiently.

CPA Firm Websites

continued on page 3

Truth in Advertising

What do the terms “affordable,” “reasonable,” and “fast” have in common?

They are words the Board discourages CPA firms from using in advertising.

Other words to avoid include “all,” “every,” “always,” or “constant.”

Why? Such terms may create false or unjustified expectations of favorable results.

Self-laudatory statements (“best CPA firm in town”) not based on verifiable facts can be deceptive, too.

For information on how a firm’s website may expose the firm to a professional liability claim, read The Journal of Accountancy article, “Avoiding Website Claims That Increase Malpractice Risk” reprinted with permission in the 11-2019 Activity Review.

The Annual CPE Requirement

Each fall the Activity Review includes an article about the annual CPE requirement.

It’s a lot of information to cover; that’s why the Board is trying something different this year.

We’ve created a two-page infographic (pages 4-5) that highlights essential information about the CPE requirement.

It doesn’t cover every aspect of the requirement, so you’ll need to refer to 21 NCAC 08G, Continuing Professional Education, for the details.

And don’t forget, the Board amended the CPE rules in January, so make sure you understand those changes.

Email us at communications@nccpaboard.gov and tell us if you like the infographic.
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."

MARYA LYNN GOODNIGHT, #27351 | LANDIS, 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. Marya Lynn Goodnight (hereinafter “Respondent”) is the holder of North Carolina certificate number 27351 as a Certified Public Accountant.

2. The Board received a complaint against the Respondent from a Client of Respondent ("Complainant"), alleging that the Respondent failed to provide him with his records; specifically, his 2018 tax return. He also alleges that the Respondent became unresponsive.

3. The Respondent was unresponsive to mail and certified mail sent by Board Staff to the mailing addresses provided by the Respondent at the time she renewed her CPA certificate.

4. After the Board staff was unable to receive a response to their mailed communications, the Complainant provided the Respondent’s cell phone number. The Board staff texted the Respondent, and she confirmed receipt of the text and subsequent email informing her of the complaint. Thereafter, the Respondent was unresponsive to the Board staff’s further texts and other attempts to communicate.

5. The Complainant confirmed that, despite the Board staff’s efforts, he never received anything from the Respondent.

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 actions, as set out above, constitute violations of 21 NCAC 08N .0206 and 08N .0212.

3. Per N.C. Gen. Stat. §93-12(9), 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 the Respondent agree to the following Order:

1. The Respondent, Marya Lynn Goodnight, is censured.

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

Consent Order Approved by the Board September 21, 2020.

2020 Board Meetings

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<tr>
<th>NOVEMBER 23</th>
<th>DECEMBER 14</th>
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Under NC Gen. Stat. §143-318.10, all official Board meetings are open to the public, and anyone may attend a meeting. However, the public may be excluded from certain portions of the meeting as allowed by NC Gen. Stat. §143-318.11, Closed Sessions.

The Board may conduct some meetings by teleconference or videoconference. To participate in those meetings, send your name, email address, telephone number, and employer/firm name to communications @nccpaboard.gov at least three (3) business days before the scheduled meeting.
CPE Audit Order

The following matter is excerpted from a Consent Order issued by the Board in response to the findings of the Continuing Professional Education (CPE) audit. To view the Consent Order’s full text, 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.

Under NCGS 93-12(9), civil penalties are remitted to the North Carolina Civil Penalty and Forfeiture Fund (“Fund”) per 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.”

Joe Dewey Clark, #4273 | Charlotte, NC

The Board opened a case against Joe Dewey Clark (Respondent Clark) for failure to complete the CPE required for the 2018-2019 renewal of his North Carolina CPA license.

When completing the 2018-2019 individual certificate renewal, Respondent Clark stated that he had completed the CPE required for certificate renewal.

As part of the CPE audit, the Board staff asked Respondent Clark to provide certificates of completion for CPE completed between January 1, 2017, and June 30, 2018.

Respondent Clark was able to provide documentation that he completed an ethics course in 2017, but was unable to provide sufficient documentation to support all of the forty (40) hours of the 2017 CPE hours that he claimed on his 2018-2019 annual renewal.

Based on the preceding and in place of further proceedings, Respondent Clark signed a Consent Order in which he accepted 1) the denial of the renewal of his CPA license; 2) the forfeiture for at least one year of his CPA license; 3) 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 Clark may apply to return his CPA certificate to active status by submitting 1) a reissuance application that includes payment of the application fee; 2) three (3) moral character affidavits; 3) 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 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 Clark’s CPA license.

Consent Order Approved by the Board on September 21, 2020.
The Annual Continuing Professional Education (CPE) Requirement

Please refer to 21 NCAC 08G, Continuing Professional Education (CPE), for complete information about the annual CPE requirement.

CPE COMPLETION PERIOD

JANUARY 1

CPE COMPLETION PERIOD = 1/1 TO 12/31 ANNUALLY

CPE REPORTING/LICENSE RENEWAL DEADLINE

JUNE 30

CPE COMPLETION PERIOD

GENERAL CPE REQUIREMENTS

40 hours (2,000 minutes)

annually

- The number of hours (minutes) required is prorated if licensed after March 31 of the current year.
- To claim credit for a course or activity, you must complete the course/activity and receive a Certificate of Completion.
- Each course or activity claimed for CPE credit must:
  - increase your professional competency;
  - be in an approved field of study ([nasbaregistry.org/the-standards]); and
  - comply with 21 NCAC 08G .0401.

ETHICS REQUIREMENTS

1 hour (50 minutes)

annually

- Must be a course or activity in regulatory or behavioral professional ethics and conduct
- Must be offered by a sponsor in good standing on the National Registry of CPE Sponsors ([nasbaregistry.org])
- New licensees (licensed in the current year) who completed the accountancy law course in the current year may use one hour (50 minutes) of that course to satisfy the ethics requirement for the current year.

CPE CREDIT LIMITATIONS

20 Hours (1,000 MIN)

INSTRUCTOR CREDIT
- Credit is limited to 1,000 minutes annually
- The course must be above the level of accounting principles
- Calculated by converting the college credit hours to minutes using a specific formula

20 Hours (1,000 MIN)

PREPARATION/PRESENTATION CREDIT
- Credit is limited to 1,000 minutes annually
- Credit is equal to the number of minutes spent preparing or presenting
- Includes authoring or conducting a technical review

20 Hours (1,000 MIN)

COLLEGE COURSE CREDIT
- Credit is limited to 1,000 minutes annually
- Calculated by converting the college credit hours to minutes using a specific formula
- No credit allowed for auditing a course

15 Hours (750 MIN)

AUTHORSHIP CREDIT
- Credit is limited to 750 minutes annually
- Credit is equal to the number of minutes spent writing the article or book
- No credit for client or business newsletter

Instructor credit, preparation/presentation credit, college course credit, or a combination of those credits can equal no more than 50% of the required CPE credits [21 NCAC 08G .0409(i)].
CPE CREDIT CALCULATIONS

INSTRUCTING/COMPLETING COLLEGE COURSE
One semester hour of college credit equals 15 hours (750 minutes)

GROUP ACTIVITY
Contact minutes as determined by the sponsor

SELF-STUDY
Minutes needed to complete the activity as determined by the sponsor

NANO LEARNING
Contact minutes as determined by the sponsor

BLENDED LEARNING
Contact minutes incorporated in all the learning formats in the blended learning activity

EXEMPTIONS FOR NON-RESIDENT LICENSEES

Non-resident licensees may satisfy the annual CPE requirements in the jurisdiction in which they are licensed and currently work or live. If the jurisdiction in which they are licensed and work or reside does not have an annual CPE requirement, they must meet North Carolina’s requirements.

Non-resident licensees with a primary office in North Carolina must meet the North Carolina ethics requirement. All other non-resident licensees may meet the ethics requirement by completing the ethics requirement in the jurisdiction in which they are licensed and work or reside does not have an ethics requirement, they must meet North Carolina’s ethics requirements.

CARRY-FORWARD CREDIT

20 Hours (1,000 MIN) A maximum of 20 hours (1,000 minutes) may be carried forward from one reporting period to the next reporting period.

To check your CPE carry-forward, search for yourself using the “Find CPA/CPA firm” link on the website, nccpaboard.gov. When your record displays, click the “details” link to view your CPE carry-forward.

REMINDER: The ethics requirement cannot be met using carry-forward credit.

MISCELLANEOUS

Each CPA must keep records (Certificates of Completion) that support the CPE credits claimed for the current year and each of the four prior calendar years.

If you don’t complete the CPE requirement before the end of the previous calendar year but complete it by June 30, you can renew your license. If it’s the first time in a 5-calendar year period that you missed the deadline, you may receive a Letter of Warning. Under 21 NCAC 08G .0406, if you miss the deadline twice in a 5-calendar year period, the Board may deny your license renewal for at least 30 days and until you meet the reinstatement requirements in 21 NCAC 08J .0106.

If you have questions about the annual CPE requirement, please contact Cammie Emery at cemery@nccpaboard.gov or Buck Winslow at buckw@nccpaboard.gov.
Certificates Issued
On September 21, 2020, the Board approved the following individuals for licensure as North Carolina CPAs:

Rolland John Barrett, III  Samuel Austin Kropf  Omar Sadou Mamadou
Kimberly Timika Berger  Matthew Quinn Leis  Ramona Ashley Samaroo
Emily Diane Boggs  Isaac Andrew Levin  Kathleen Theresa Sholtis
Kaitlyn Elizabeth Brown  Savannah Morgan Lewis  Richard Joseph Sliifko
Shayne Conrad Brown  Joseph Achille Maccarone  Alec Logan Smitherman
James Gill Campbell, Jr.  Matthew James Mahler  Mason Gray Spease
Olivia Janett DeMarcus  Amanda Marie Malkiewicz  Gregory Ryan Strunk
Nicholas James Durocher  Meredith Richardson Matsumoto  Jessica Carmen Tyson
Jordan Riley Fulbright  Austin Glen Maune  Jacklyn Noel Weatherman
Theresa Deanne Fulton  Dana Michelle McAfoos  Qing Jenny Wei
Jonathan William Glover  Franklin Glenn McLaurin, Jr.  Ian Eugene Wickline
Renee Lynn Hajdas  Abigail Catherine Meirink  Victoria Blake Winstead
Anneliese Lauren Henrich  Carson Ryan Nguyen  Nicolette Shante Works
Michael Cody House  Amelia Grace Parks  John Paul Zalaquett
William Cody Howard  Nolan Grayson Pegg
John Hicks Kadechka  Danielle Marie Robinson

License Reclassifications
At its September 21, 2020, meeting, the Board approved the applications for reclassification submitted by the following individuals:

Reinstatement
Timothy Lawrence Petrie, #33249  Charlotte, NC
Christina Renée Sendall, #29638  Raleigh, NC
Charles Butler Stokes, Jr., #16559  Chester, PA
Melissa Jamie Westergard, #31942  RTP, NC

Reissuance
Diana Lynn Kennedy, #33054  RTP, NC

Inactive
Between September 1, 2020, and September 25, 2020, the individuals listed below were approved for inactive status. “Inactive,” when used to refer to the status of a person, describes a person who has requested inactive status and has been approved by the Board and who does not use the title certified public accountant, nor does he or she allow anyone to refer to him or her as a certified public accountant, and neither he nor she nor anyone else refers to him or her in any representation as described in Rule .0308(b) of this Section [21 NCAC 08 .0301(b)(20).

Joseph Denard Reid, #36846  Joseph Reid, CPA, PLLC
Donald Algie Stewart, #4353  Donald A. Stewart, CPA

Firm Registration Orders
21 NCAC 08J .0108, CPA Firm Registration, requires each CPA firm to register with the Board and renew the registration annually.

Under 08J .0111, Compliance with CPA Firm Registration, if a CPA firm fails to comply with any part of 08J .0108 or 08J .0110, the Board may take disciplinary action against the CPA firm’s members.

Per NCGS 93-12(9)(e), the disciplinary action may include a one hundred dollar ($100.00) civil penalty for non-compliance of fewer than 60 days.

The following individuals consented to a $100 civil monetary penalty for failing to renew or cancel their firm’s registration timely:

Joseph Denard Reid, #36846  Joseph Reid, CPA, PLLC
Donald Algie Stewart, #4353  Donald A. Stewart, CPA
Successful Uniform CPA Exam Candidates

The Board is pleased to announce that the following North Carolina Uniform CPA Exam candidates passed the Exam between July 1, 2020, and August 31, 2020, and their scores were processed before September 30, 2020.

Amr Alexander Abul-Fadl
Michael Edward Allen
Amy Madelyn Andrews
Alanna Ng Aungvibool
Robert Mason Barrett, Jr.
Michael Seth Beam, IV
Bryant Walter Beaulieu
Kimberly Timika Berger
Jacob Tim Bishop
Brandon James Bishop
Caroline Elizabeth Bower
Thomas Stanton Brown
Caussin Rainier Carter
Isabella Constance Colasante
Jerome Darren Conley
Michelle Briana Council
Corey Daniel Crabtree
Katherine Anne Craven
Vanessa Lucy Dane
Hunter Scott Dawson
Alexander Lelon DeVane
Paige Nicole Domhoff
Danielle Jamison Doyle
Julian Gibson Drew
Megan Elizabeth Dyer
Nicholas Eric Eberhardt
Kristen Lee Ellington
Chad Hogen Evertz
Chadwick Knight Feeley
Kelly Lynn Fort
Logan Reid Galbreath
Fernando Galindo
Colin Hugh Gough
Alexander Francis Green
Michelle Emily Gunshefski
Brian Michael Hardin
Robert Moore Harper
Clayton Russell Harris
Nathan James Hayes
Cameron Craig Hendrickson
Daniel Edward Herzberg
Claudia Frances Holland
Austin Boyd Horne
Cameron Michael Jacques
Victoria Elizabeth Jansen
Karli Jo Jernigan
Spencer Christian Johnson
Nicole Autry Justice
John Hicks Kadechka
Sarah Elizabeth King*
Benjamin Chaim Koenigsberg
Robert William LaBelle
Jenna Marie Landis
Richard Alexander Laurie
Mark Daniel Leaver
Parker James Logsdon
Rafael Loza*
Jessica Nicole Macconnie
Catherine King Macon
Nathan Thomas Mallonee
Rachel Elizabeth Mann
Andrew Edwin Mansell
Catherine Joan Marsh
Franklin Glenn McLaurin, Jr.
Keely Marie McMahon
Patrick MacKenzie McNamara
Andrew John Mihok
Joseph Kyle Milici
Matthew Todd Mitchell
Stenn Hollis Monson
Sophia Joan Moran
Abraham Hoshea Moskowitz*
Kyle Michael Nay
Amber Michelle Nolan
Samantha Marie Ostmann
Nirali Rupesh Patel
Greg Timothy Phillips
Jody Ann Picarella
Madeline Dale Planton
Stephanie Sarah Hook Potter
Paulina Magdalena Powierz
Celeste Venable Pritchard
Erica Ariana Propst
Hayden Quinn Read
Courtney Shea Rhodes
Ross Oakley Robison
Eileen Celeste Rose
Omar Sadou Mamadou
Vincent Michael Seagle
Austin Chase Sharpe
Robert Saint Chase Short
Mary Margaret Smith
Rachel Elizabeth Stewart
John Raymond Strack
Joseph Colby Strange
Daveion Travon Taylor
Christopher Robert Thompson
Jillian Grace Tufo
Lauren Elizabeth Wallace
Mary Margaret Waterer
Ian Eugene Wickline
Kobe David Wilson

*Passed the Exam between May 1, 2020, and June 30, 2020.

2020 Exam Score Release Dates

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<td>December 8</td>
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Source: AICPA

- For the BEC section, you may receive your score after the target release date because additional analysis may be required for the written communication tasks.
- Follow NASBA on Twitter (@NASBA) for Exam score release announcements.
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.