PCA or Succession Plan?
The terms “practice continuation agreement” (PCA) and “succession plan” are often used interchangeably, but are they the same?

For a sole practitioner, a PCA could be a contract between you and another CPA or CPA firm (the successor firm) wherein the successor firm agrees to take over your practice in the event of specific triggering events.

A triggering event could be a short or long-term disability, a service disruption (natural disaster or cyber-attack), or death.

The triggering event could be your retirement—an event that another firm would address in its succession plan.

For multi-owner firms, a succession plan could stipulate how and when an owner would leave the firm.

Will owners transition from full-time employment to part-time employment before retiring at a certain age?

A multi-owner firm may include guidance for service disruptions in its succession plan, separate PCA, or “best practices” guide. All CPA firms should have a written plan that adequately addresses the future; the name of the document is up to you.

Planning for the Unexpected: Practice Continuation Agreements

Sawyer is an individual practitioner with one part-time employee who works only during tax season performing data entry.

On March 1, Sawyer was in a car accident and could not work for two months. Sawyer did not have a practice continuation agreement (PCA) for the firm.

Last week, Taylor, who owns a small CPA firm that employs two CPAs and one accountant, had a heart attack and died a week later. Taylor did not have a PCA or succession plan for the firm.

In a firm such as Sawyer’s with a single CPA providing professional services, a PCA would have defined a CPA or CPA firm responsible for providing client services while Sawyer could not work.

A succession plan with practice continuity guidance would have eliminated the issues Taylor’s employees faced during her illness, as well as the difficulties the executor of Taylor’s estate (a local bank trust department) experienced settling the estate, including the CPA firm’s assets.

Although Sawyer’s and Taylor’s situations are fiction, they are examples of events that negatively impact a CPA, the CPA’s family, and the firm’s clients and employees far too often.

The 2020 AICPA Public Company Practice Section (PCPS) Succession Planning Survey shows that just 6% of solo or sole practitioners have a written practice continuation plan agreement with another firm.

The survey also shows that 26% of solo or sole practitioners plan to retire within the next five years.

If your firm does not have a PCA, the AICPA’s Practice Continuation Agreements: A Practice Survival Kit is a step-by-step guide to creating an agreement that meets your firm’s needs.

The Board has posted a link to the PDF of the Survival Kit on its website, nccpaboard.gov/resources/infobyoucanuse.

Succession planning resources are available to AICPA PCPS members on the AICPA website, aicpa.org.

In This Issue
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Successful Uniform CPA Exam Candidates

The Board is pleased to announce that the following North Carolina Uniform CPA Exam candidates passed the Exam between October 1, 2020, and November 30, 2020.

Randall John Adams
Alisha Nadine Adkins
Brandon Christopher Anderson
Sterling Rackley Atkinson
Lauren Lynne Bakke
Ina Renee Balentine
Julie Gail Barbour
Adam Kyle Beebe
Madison Couch Bencini
Trevor Brian Blevins
Joshua Allen Bracy
Jeffrey Brock Braddy
Lauren Nicole Brough
Mackenzie Erin Brown
Christopher David Buckner
Trevor Andrew Byrum
Brenda Marie Bzdak
Peter Lawrence Cerquone
Andrew Michael Cornwell
Amanda Grace Corso
Caroline McGowan Cox
Jessica Lauren Crews
Sara Beth Crow
Tucker Monroe Crowder
Sarah Kleinman Day
Morgan Nicole Dean
Susan Oliver Delaney
Mary Grace Elizabeth Doggett
Nicholas John Drahus
Christa Pauline Ellis
Khalid Maged Elshaikh
James Troy Fine
Kyle Vincent Fitzgerald
Sean Patrick Fitzgerald
Christopher Paige Flynn
Gregory James Gehsmann
Faith Geraghty
James Mathew Gladue
Laura McClelland Hanf
Austen Robert Hawkey
Stephen Eric Hazel
Jennifer Dawn Heinemeier
Madison Lane Hollar
Alyssa Denise Horne
Isaac Bennett Irby
Allison Michelle Ivan
Melicia Sade James
Piya Anong Kasemtreerat
Rebecca Faith Kirk
Johnathan Taylor Lara
Caleb James Lewis
Mary Mae Link
Graciela Lopez Arriaga
Anthony Eugene Lott
Kevin McKnight Lynn
Robin Collins Mangum
Ryan Andrew Miller
Robert Lewis Morgan, III
Ashleigh Marie Morstad
Mahsa Victoria Movahed
Jesse Christopher Nikonowicz
Ji Seok Oh
Jason Tyler Pomerantz
Hilary Rose Prinz
Zachary Charles Pritchard
Humaira Aamir Retiwalla
Quentavious Saquan Revis
John Anthony Reynolds
Jonathan Wesley Ritter
Jasmine Marie Rodriguez
Penny Crispell Rose
Brian Randall Roundtree
Jody Marie Rowland
Kathryn Ann Sabol
Amal Abrar Sattar
Julie Lane Sherrill
Adrienne Collins Shoaf
Caleb Truman Simons
Katherine MacFarlane Sipple
Rebecca Welch Stevens
Maria Clarete Urbina Salgado
Jeffrey Anthony Valente
Collin Jackson Warren
Matthew Earl Williams
Samuel Kasmir Wojciechowski
Thomas Lash Woolbright
William Ivan Yttre
Yishan Zhao

Source: NASBA 12/31/2020

2021 Board Meetings
January - June

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For additional information on Board meetings, visit nccpaboard.gov/about.
*The location of this meeting will be based on the COVID-19 restrictions in place.
License Reclassifications

At its December 14, 2020, meeting, the Board approved the applications for reclassification submitted by the following individuals:

Reinstatement
- Angela Franklin Hull, #27358, Hickory, NC
- Vanessa Rebecca McCall, #21981, Kernersville, NC
- Jennie Doss Moreno, #33292, Raleigh, NC
- Shari Anna Walker, #23296, Waxhaw, NC

Reissuance
- David Bruce Post, #7508, Salisbury, NC

Certificates Issued

On December 14, 2020, the Board approved the following individuals for licensure as North Carolina CPAs:

- Sara Beth Adelson
- Alex Reid Anderson
- Susan M. Borkowski
- Rasha Bou Ghanem
- Magdalena Bowen
- Kyle Edward Carmody
- Hannah Young Chae
- Kayla Grant Corbett
- Richard Lee Mitchell Crandall
- Tucker Monroe Crowder
- Zeynep Ebru Cukro
- Charles Martin Dabney
- Molly Frances Davis
- Caroline Grace DelBello
- Andrew Bowen DeVore
- Julie Rowland Dudley
- Rachel Lee Faller
- Benjamin David Ferguson
- Benjamin Matthew Fingers
- Zachary Brian Fram
- Alexander Antonio Fregenal
- Ashleigh Joyner Gardner
- John Allen Gillespie
- James Mathew Gladue
- Erin Grace Grigg
- Kim Jean-Yin Grigg
- Andrea Jean Hale
- Julia Maelyn Henderson
- Daniel Edward Herzberg
- Jordan Paige Kubinski
- Dylan Alexander Lyle
- Emily Noelle Manalo
- Tyler Marie McCoy
- Jeremy Gato Meganck
- Jarell O'Brien Moten
- Briggs Munir Neal
- Dennis Joseph Niesborella, Jr.
- Alison Rae Perraut
- Jonathan Thomas Perron
- Margaret Emily Pillars
- Cameron Blue Robbins
- Sheldon Blaise Roberts
- Brad Tanner Rudiger
- Anthony Sartor
- Megan Patricia Schmitt
- Christopher Lisle Seguin
- Mary Margaret Smith
- Megan Rae Smith
- Patrick Tyson Sugg
- James Wilson Tindall
- Matthew Thomas Toomey
- Jordan Richard Towler
- Theodore Hendrik Van Dam
- Chase Alexander Wilson
- Jack Hankins Wilson
- Megan Leigh Wimer

Do We Have Your Email Address?

When you provide the Board with your email address, it allows us to provide you with better, more timely communication.

We use email to send you the newsletter, notify you of rule or fee changes, and remind you of an upcoming deadline for certificate or firm registration renewals.

Your email address is not a public record, and the Board does not share it with other organizations.

CPAs can update their email address using the Address Change link on the Board’s website, nccpaboard.gov. Exam candidates can update their email address by sending an email to phyllise@nccpaboard.gov.
Uniform CPA Exam Applications Approved
January 2018 - December 2020

CPA Exam Applications Approved Annually
2018-2020

CPA Exam Applications Approved Quarterly 2020

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CPA Exam Applications Approved Quarterly 2019

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CPA Exam Applications Approved Quarterly 2018

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

CPA License Applications Approved
January 2018 - December 2020

CPA License Applications Approved Annually
2018-2020

CPA License Applications Approved Quarterly 2020

CPA License Applications Approved Quarterly 2019

CPA License Applications Approved Quarterly 2018

CPA License Applications Approved
January 2018 - December 2020

North Carolina State Board of Certified Public Accountant Examiners
**Inactive Status**

Between December 4, 2020, and January 4, 2021, the Board approved the individuals listed below 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)].

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<td>Peggy A. Upton #36829,</td>
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<td>Johanna Thomason Williams, #12666</td>
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- All dates and times are based on the Eastern Time (ET) zone.
- Follow NASBA on Twitter (@NASBA) for score release updates.

Exam Section Expiration Dates Extended

On December 14, 2020, the Board extended until March 31, 2021, Exam section credits expiring December 31, 2020, through March 30, 2021.

The Board has not extended the expiration dates for Exam section credits expiring on or after March 31, 2021.

Please contact Phyllis Elliott, the Board’s Exam Specialist, at phyllise@nccpaboard.gov with questions about your Exam section credit.

CONTACTING THE BOARD

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Robert N. Brooks, Executive Director (919) 733-4222 rbrooks@nccpaboard.gov
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Vanessia Willett, Administrative Specialist (919) 733-4222 vanessiaw@nccpaboard.gov

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Postal Address PO Box 12827, Raleigh, NC 27605-2827
Street Address/Delivery Address 1101 Oberlin Road, Suite 104, Raleigh, NC 27605-1169
Website nccpaboard.gov
Hours of Operation (closed on State holidays) Monday-Friday, 8 a.m. - 5 p.m.
Notice of Address Change

Please Print Legibly

Full Name:  
Certificate No.: Last 4 Digits of SSN:  
Home Address:  
City/State/Zip:  
Home Phone: Home Fax:  
Home Email:  
Firm/Business Name:  
Business Address:  
City/State/Zip:  
Business Phone: Business Fax:  
Business Email:  
Signature:  
Date:  
Send mail to:  
Home  
Business

Mail form to: PO Box 12827, Raleigh, NC 27605
Fax form to: (919) 733-4209

Pursuant to 21 NCAC 08J .0107, all certificate holders & CPA firms shall notify the Board in writing within 30 days of any change in home address & phone number; CPA firm address & phone number; business location & phone number; & email address.