



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. 4-2020



It's Time to Renew Your NC CPA Certificate

Online individual CPA certificate renewal will be available in early May.

Look for the link in the “How Do I?” box on the Board’s website, nccpaboard.gov.

Before starting the online renewal, please review the infographic on pages 4 and 5 and the renewal FAQs.

The full instructions for completing the 2020-2021 CPA certificate renewal are part of the online renewal

When completing the renewal, make sure you check the appropriate box related to your CPE.

Failure to accurately report your CPE or not having completed the proper CPE may result in a forfeited certificate and a \$1000.00 civil penalty through a Consent Order.

As required by North Carolina’s Employee Fair Classification Act (EFCA), the renewal includes an

Employee Fair Classification Public Notice Statement.

NCGS 143-765 requires the Board to deny your certificate renewal if you do not answer the questions related to employee misclassification.

If you don’t complete the certificate renewal or request inactive status before July 1, you may receive a Letter of Demand from the Board.

Failure to submit the renewal form and fee or request inactive status within 30 days of receiving the Letter of Demand will result in an automatic forfeiture of your NC CPA certificate.

Please send general questions about CPA certificate renewal to Buck Winslow at buckw@nccpaboard.gov.

Please submit questions about CPE as it relates to your certificate renewal to Cammie Emery at cemery@nccpaboard.gov.

FAQs about Online CPA Certificate Renewal

How do I access the online CPA certificate renewal?

The link to the online renewal is in the “How Do I?” box on the Board’s homepage, nccpaboard.gov.

What information do I need to renew online?

You need your Social Security number; your NC CPA certificate number; the number of CPE hours completed for the 2019 requirement; and a valid MasterCard or VISA account number, including security code, expiration date, and billing address.

Can I renew using a mobile device?

Yes, but the renewal is more accessible on a laptop or desktop computer.

If I don’t renew my certificate, is it automatically placed on inactive status?

No, you must request inactive status using the form on the Board’s website.

Renewal FAQs

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Emergency Order for Revocation of CPA Certificate

LEON LITTLE RIVES, II, #29505 | LEXINGTON, NC

Pursuant to N.C. Gen. Stat. §150B-3(c), the North Carolina State Board of CPA Examiners (hereinafter “Board”) finds that there is substantial evidence that Respondent Leon Little Rives, II, CPA (hereinafter “Respondent”) has engaged in general and specific conduct demonstrating that he is no longer fit to continue to hold a certificate as a Certified Public Accountant. Specifically, during the period of time in which he has been a licensee and has been engaged in rendering accounting services to the public, there is substantial evidence that Respondent committed each of the following acts or omissions in violation of the North Carolina accountancy laws and rules, 21 NCAC 08N .0201 (Integrity) and 21 NCAC 08N .0203 (Discreditable Conduct).

1. Respondent is the holder of North Carolina certificate number 29505 as a certified public accountant.
2. The Respondent disclosed that he and his firm, Rives & Associates, LLP (“Firm”), had been sued by Avalon Potts in North Carolina Business Court. Primarily, the lawsuit alleged that the Respondent had acted fraudulently and in breach of his fiduciary duty as an officer and director of Steel Tube, Inc. Other allegations contend that the Firm, through the Respondent, acted negligently and breached its contract in the preparation of Steel Tube’s tax returns.
3. The lawsuit was litigated in Business Court, and a jury entered a verdict against the Respondent based upon a breach of his fiduciary duty, conversion, and fraud. As a result, the Respondent was held individually liable for a total of \$1,675,846. The judge has upheld the verdict and has rendered a judgment for that amount. The jury also found the Firm to be negligent and entered a \$40,000 judgment against it. The jury also entered \$300,000 in punitive damages against the Respondent and \$200,000 against the Firm.
4. On February 26, 2020, the Respondent was found in contempt of court. The findings of that Order on Contempt recited the following:

The court finds that the Defendant did have an odor of alcohol about him when he picked up the children at the Putt-Putt and

then transported them back to Westchester Country day school.

The court further finds that one of the minor children smelled the odor of alcohol and believed his Father was impaired and refused to go home with the Defendant Father for his weekend parenting time.

5. The Order on Contempt imposed a 30-day jail sentence. The sentence was suspended if the Respondent met certain conditions.
6. The Board finds that in light of the seriousness of the jury’s findings establishing the conduct in question, as well as evidence of the imminent danger of continued and irreparable harm to the public, that the public welfare requires this emergency action.

The Board, therefore, issues this Emergency Order pursuant to N.C. Gen. Stat. §150B-3(c), to revoke Respondent’s certificate as a Certified Public Accountant. This Order is effective immediately at the time of service of this Order upon Respondent and shall remain in effect until this proceeding may be concluded pursuant to North Carolina Administrative Procedure Act. A separate Notice of Hearing for this matter and other related matters will be issued to be held in the Board Office on July 20, 2020.

Adopted by the Board on March 17, 2020.

2020 Board Meetings			
Monday	May 18	10 a.m.	Raleigh
Thursday	June 18	2 p.m.	Raleigh
Monday	July 20	10 a.m.	Raleigh
Monday	August 17	10 a.m.	Raleigh
Monday	Sept. 21	10 a.m.	Raleigh
Monday	Oct. 19	10 a.m.	Raleigh
Monday	Nov. 23	10 a.m.	Raleigh
Monday	Dec. 14	10 a.m.	Raleigh

Pursuant to NC Gen. Stat. §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 NC Gen. Stat. §143-318.11.

Renewal FAQs

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I was licensed as a North Carolina CPA last month. Do I need to renew my certificate?

Yes, all active CPAs licensed before July 1, 2020, must complete the 2020-2021 certificate renewal or submit a request for inactive status before July 1, 2020.

What is the CPE requirement to be eligible to renew my license?

For a CPA licensed before April 1, 2019, the CPE requirement is 2,000 minutes. The requirement for CPAs licensed after April 1, 2019, but before January 1, 2020, is pro-rated.

If you were licensed between April 1 and June 30, 2019, the requirement is 1,500 minutes; if you were licensed between July 1 and September 30, 2019, the requirement is 1,000 minutes; and if you were licensed between October 1 and December 31, 2019, the requirement is 500 minutes.

To be eligible for 2020-2021 certificate renewal, CPAs licensed before January 1, 2020, must complete at least 100 minutes of course work on regulatory or behavioral professional ethics offered by a sponsor on NASBA's National Registry of CPE Sponsors nasbaregistry.org.

What happened to the 40-hour CPE requirement? Why are you referring to CPE credit in minutes?

The annual requirement has not changed; it simply is reported differently. The CPE rules that went into effect January 1, 2020, calculate CPE credit in minutes instead of hours.

A CPE hour still is still as 50 minutes of learning/participation time. Forty hours of CPE is 2,000

minutes of CPE (40 hours x 50 = 2,000 minutes).

My certificates of completion show the credit in hours, not minutes. Do I need to get new certificates of completion?

The Board is aware that CPE sponsors issue credit in hours instead of minutes; you do not need to request new certificates of completion. In the renewal, the hours you enter will be converted to minutes for you.

One hundred minutes of ethics? I thought the ethics requirement had been reduced.

The 50-minute ethics requirement applies to CPE completed for the 2021-2022 license year.

I'm not sure if I have any carry-forward CPE. How do I check that?

Use the "Find CPA/Find CPA Firm" link on the Board's website to look up your record. Your carry-forward CPE credit is included automatically in the renewal for you, so if the number shown in the online database is incorrect, contact Cammie Emery at cemery@nccpaboard.gov before you start the renewal process.

If I didn't have time to complete the required CPE before the December 31, 2019, deadline, can I still renew my certificate?

If you didn't complete the required CPE before December 31, 2019, but you complete the needed CPE (including 100 minutes of ethics) before June 30, 2020, you may renew your certificate provided that you have the certificates of completion for each CPE activity you completed between January 1, 2019, and June 30, 2020.

Completing the CPE requirement between January 1, 2020, and June 30, 2020, without an approved extension from the Board will result in you receiving a Letter of Warning



Michael S. Massey, CPA



Barton W. Baldwin, CPA



Gary R. Massey, CPA

Officers Elected

On March 17, 2020, the Board elected officers for the 2020-2021 fiscal year that began April 1, 2020.

Michael S. Massey, CPA, was elected President; Barton W. Baldwin, CPA, was elected Vice-President; and Gary R. Massey, CPA, was elected Secretary-Treasurer.

Information about the officers and members of the Board is available from the Board's website, nccpaboard.gov.

from the Board but no discipline by the Board.

However, if this is your second failure to complete the required CPE hours by December 31 within a five-calendar year period without an approved extension, your renewal will be denied.

I didn't have time to take an ethics course in 2019, so I'm taking a class in May. Do I need to take a two-hour (100 minutes) course or a one-hour (50 minutes) course?

Since the ethics course you plan to complete in May is for the 2020-2021 license year, you must complete a two-hour (100 minute) course. The 50-minute ethics requirement applies to CPE completed for the 2021-2022 license year.

If I answer yes to one of the moral character questions, how do I submit the information to the Board?

For each affirmative answer, type in an explanation in the space

Renewal FAQs

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2020-2021 Online CPA Certificate Renewal

21 NCAC 08J requires all active NC CPAs to renew their certificates annually by July 1. The information on these two pages is an overview of the online certificate renewal process. Please review this information as well as the *FAQs about Online CPA Certificate Renewal* before starting the online renewal. Detailed instructions for completing the renewal are included in the online renewal. If you have questions about the online renewal, please contact the Board at (919) 733-4222.

What You'll Need to Renew



Social Security Number



NC CPA Certificate Number



CPE Hours Completed to Meet the 2019 Requirement



MasterCard or VISA account number (including security code, card expiration date and billing address)



Log-in

Enter your social security number and certificate number.



How to Look Up Your Certificate Number & CPE Carry-Forward Hours

Visit the "Find a CPA" section of our website.



Pertinent Data

Review and Edit

- Employment information;
- AICPA & NCACPA membership;
- Contact information; and
- Newsletter delivery method.



CPE Compliance

- Read the statements about CPE reporting; and
- Select "yes" for one statement only.

<input type="checkbox"/>	<input type="radio"/> YES <input type="radio"/> NO
<input type="checkbox"/>	<input type="radio"/> YES <input checked="" type="radio"/> NO
<input type="checkbox"/>	<input type="radio"/> YES <input checked="" type="radio"/> NO

Report CPE Credit Hours



- Enter the number of CPE hours you are claiming for 2019. 2018 carry-forward hours are automatically inserted into your renewal.

The CPE rules that went into effect January 1, 2020, calculate CPE credit in minutes instead of hours. A CPE hour still is defined as 50 minutes of learning/participation time. Forty hours of CPE is 2,000 minutes of CPE (40 hours x 50 = 2,000 minutes). In the renewal, the CPE hours you enter will be converted to minutes. The Board is aware that CPE sponsors issue Certificates of Completion that show credit in hours instead of minutes; you do not need to request new certificates of completion.



Moral Character Data

- Answer four questions about your moral character;
- Provide details for each “yes” answer; and
- Upload relevant documents.



Oath of a North Carolina CPA

No action needed.

Accountancy Statutes and Administrative Code

- Acknowledge and affirm responsibility for knowing and understanding the statutes and rules.
- Affirm that information reported in the renewal application is true, correct, and complete.

Employee Fair Classification Act (EFCA)

- Certify or deny understanding of public notice statement; and
- Accept or decline disclosure statement.



Payment

- Enter all required information and submit for processing.
- Print receipt.



Renewal FAQs

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provided on the renewal. You may submit relevant court documents as a single PDF no larger than 20 MB using the upload option on the screen or email the PDF to Buck Winslow at buckw@nccpaboard.gov.

If you prefer, you may mail the documents to Certificate Renewal, State Board of CPA Examiners, PO Box 12827, Raleigh, NC 27605.

What happens if I answer yes to one of the moral character questions?

The Board's Professional Standards staff will review the information and may ask you for additional information.

If necessary, the Board's Professional Standards Committee will review the information and then instruct the staff as to how to proceed with the matter.

Why am I being asked questions about the Employee Fair Classification Act (EFCA) on the renewal?

The Board is required to include the employee misclassification public notice and disclosure statement



on all certificate applications and certificate renewals. Information about EFCA is available from the NC Industrial Commission website, www.ic.nc.gov.

I tried to renew online, but I got an error message. What do I do now?

You can clear most errors related to the online renewal by restarting your computer. If restarting your computer doesn't help, send a screenshot of the error message to Buck Winslow at buckw@nccpaboard.gov.

Which forms of payment do you accept for the online renewal?

The Board accepts only MasterCard and Visa as payment for the online renewal.

What if I don't want to pay for the renewal with a credit card? Is there another way for me to pay the renewal fee?

To pay the renewal fee by check, you must complete each page of the online renewal, print each page (before clicking submit), sign the renewal, and mail the completed pages and a \$60.00 check payable to State Board of CPA Examiners to Certificate Renewal, PO Box 12827, Raleigh, NC 27605.

I have multiple charges for the renewal on my statement. How do I request a refund?

If there are multiple charges for the renewal on your account statement, email a copy of your account statement to Buck Winslow at buckw@nccpaboard.gov. A staff member will provide you with a refund request form.

To prevent multiple charges, click the submit button for your payment one time only. If you receive an error message when submitting the payment, contact the Board at (919) 733-4222.

What is the certificate renewal deadline?

June 30 is the deadline for renewing your CPA certificate or requesting inactive status.

Certificates Issued

On March 17, 2020, the Board approved the following individuals for licensure as North Carolina CPAs:

Joan Elizabeth Atkinson
Leslie Cameron Blazeovich
Madalina Body
Katie Lynn Bond
Wendy Alexis Burnes
JingYuan Chen
Caroline Elizabeth Clark
Jonathan James Coleby
Jake Austin Connor
Joseph Michael Crouse
Susan Lynn Dalton
Brian William Donovan
Angell Wescott Doughtie
Dylan Conrad Edwards
Alexander Miles Erwin
Owen James Gaffney, III
Meredith Kristian Gay
Nicholas Trenton Gilliam

Jordan Marcus Gower
Joy Ruth Hall
Alison Raye Halter
James Andrew Hatfield, Jr.
Elyse Shizuko Yukiko Hiraoka
Jacob Edwin Hoyle
Dale-Anne Jekov
Daniel Shannon Jones
Tevin Delaney Jones
Michael Paul Klem
Justin William Knight
Spencer Harris Lauber
Mark Jason Laughner
Janelle Elizabeth Lewis
Reid Joseph Lichtenberger
Adam David Marthaler
Michael Shane McCarthy
William Ashton McLamb

Brian Tu Nguyen
Carter Porcher Norris
Jonathan Ocampo
Cheryl Elise Oliver
Christopher John Pallen
Eric Reeves
Jasmine Ebony Roach
Kornravee Sintavanon
Timothy Milan Sivacek
Christopher Evan Snowden
Tamara Stanić
Nicole Marie Storer
Rachael Renee Taggio
Casper Hill Timberlake, IV
Brent Noel Williams, Jr.
Elizabeth Caroline Zurawel

Uniform CPA Exam Information

Emergency Testing Period

In response to the COVID-19 situation and in anticipation of the re-opening of Prometric test centers, NASBA, the AICPA, and Prometric have decided to invoke an emergency testing period.

The emergency testing period extends the 20Q2 testing window from June 10, 2020, to June 30, 2020.

As previously noted, NASBA is extending all Notices to Schedule expiring between April 1 – June 30, 2020, until September 30, 2020, and Prometric will waive rescheduling fees related to testing center closures.

As of April 13, 2020, the AICPA had not revised the 20Q2 score release dates to reflect the projected May 1, 2020, re-opening of US Prometric test centers.

Continuous Testing

Earlier this month, NASBA announced that continuous Exam testing will begin July 1, 2020.

Under the Continuous Testing model, candidates can take the Exam year-round, without restriction, other than waiting to receive scores from prior attempts of the same section or when there is a major change to the Exam.

Continuous testing will replace the existing CPA Exam testing window model which permits candidates to test only during designated time frames each calendar quarter.

To learn more about continuous testing, follow NASBA on social media and visit nasba.org/exams/continuous-testing/.



Do You Follow the Board on Social Media?

For the Board, social media is a great tool 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.

**Tweet Us, Like Us,
Share Us, Join Us**

Facebook:

[www.fb.com/NCCPABoard](https://www.facebook.com/NCCPABoard)

Twitter:

[@NCCPABOARD](https://twitter.com/NCCPABOARD)

LinkedIn:

North Carolina
State Board of CPA Examiners

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

Reclassifications

At its March 17, 2020, meeting, the Board approved the applications for reclassification submitted by the following individuals:

Reinstatement

James Kerry Aaron, #40141

Ralls, TX

Ryan R. Dodson, #24326

Winston-Salem, NC

Dale Kindley Miller, #26819

Clayton, NC

Elizabeth Hanlon Sands, #35777

Leesburg, VA

Reissuance

Allison Watkins Lee, #34403

Garner, NC

Robert Edward Mallernee, #15095

Chapel Hill, NC

Inactive Status

Between March 1, 2020, and March 25, 2020, 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 08A .0301(b)(20)].

Terri Vaught Lashley, #36284

Check, VA

Jenette Louise Parker, #12428

Charlottesville, VA

Russell Craig Simpson, #13663

Summerfield, NC

Kendra S. McLamb, #25610

Haymarket, VA

Dianne Sides Hartis, #16516

Greensboro, NC

Jessica Marie Schallhorn, #41578

Durham, NC



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2,000 copies of this document were printed in April 2020 at an estimated cost of \$1,900 or approximately 95¢ 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.