



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. 6-2020

The Board’s Response to the COVID-19 Pandemic

As North Carolina continues to navigate the COVID-19 pandemic, the Board remains committed to supporting our licensees, applicants, candidates, and other stakeholders by maintaining normal operations as much as possible.

Below are some of the actions taken by the Board in response to the pandemic.

- Closed the office to visitors to limit the staff’s potential exposure to the coronavirus.

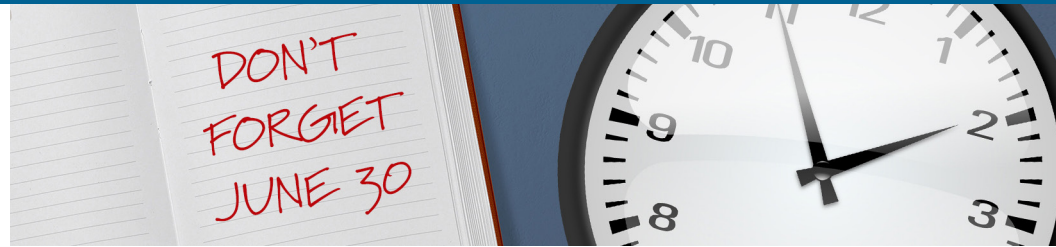
The office will remain closed to visitors until the Centers for Disease Control (CDC), the North Carolina Department of Health and Human Services (NCDHHS), and the Office of the Governor lift restrictions.

Because access to the office is limited to staff members, the Board encourages the use of mail, email, fax, or delivery service (e.g., UPS and FedEx) for submitting documents to the Board.

Although visitors can place documents in the dropbox outside the Board’s door, visitors cannot enter the office itself.

- Sent an email to stakeholders notifying them about the Board’s status, submitting documents to the Board, and the closure of Uniform CPA Exam testing sites.

Response continued on page 4



CPA Certificate Renewal Deadline is June 30

The deadline for individual CPA license renewal for North Carolina CPAs is June 30.

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

An overview of the renewal process was published in the April issue of the *Activity Review*.

Detailed instructions for completing the renewal are included in the online renewal.

CPE reporting can be the portion of the renewal that causes problems for CPAs, so make sure you check the appropriate box related to your CPE.

Failure to accurately report your CPE or not having the proper CPE may result in a forfeited certificate and a \$1,000.00 civil penalty through a Consent Order.

If you are using carry-forward credit from 2018 to meet the CPE requirement, you may check your carry forward by looking up your record on the Board’s website, nccpaboard.gov.

A CPA who doesn’t complete the renewal or request inactive status

before July 1, 2020, may receive a Letter of Demand from the Board.

Failure to renew your license or request inactive status within 30 days of the mailing of the Letter of Demand will result in automatic forfeiture of your CPA license.

For general questions about CPA license renewal, contact the Board’s Licensing Manager, Buck Winslow, at buckw@nccpaboard.gov.

For specific questions about CPE, contact the Board’s Licensing Specialist, Cammie Emery, at cemery@nccpaboard.gov.

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2020-2021 Board Committees

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Barton W. Baldwin, CPA Vice President
Gary R. Massey, CPA, Secretary-Treasurer

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Wanda B. Taylor, Esq.
Jennifer K. Van Zant, Esq.

Professional Standards Committee

Arthur M. Winstead, Jr., CPA, Chair
Barton W. Baldwin, CPA
Michael S. Massey, CPA

Audit Committee

Gary R. Massey, CPA, Chair
Barton W. Baldwin, CPA
Bernita W. Demery, CPA

Communications Committee

Michael S. Massey, CPA

Personnel Committee

Wanda B. Taylor, Esq., Chair
Gary R. Massey, CPA
Arthur M. Winstead, Jr., CPA

In addition to the standing committees shown above, the Board President may appoint members to task forces such as the Succession Planning Task Force.

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."

N.C. Gen. Stat. §93-10(c)(3) requires a firm whose principal place of business is outside of North Carolina and does not have a North Carolina office to provide the Board with a *Notification of Intent to Practice in North Carolina* ("Notice") before performing financial statement audits or other engagements performed in accordance with the Statements on Auditing Standards.

Each firm listed below performed an audit of a retirement plan ("ERISA audit") sponsored in North Carolina without submitting a Notice to the Board. In doing so, the firms violated N.C. Gen. Stat. §93-10(c)(3) and 21 NCAC 08N .0213 and are subject to discipline by the Board.

Each firm signed a Consent Order in which the firm agreed to pay a \$1000.00 civil penalty. To view the full text of a Consent Order, search for the firm using the "Find CPA/CPA Firm" link on the Board's website, nccpaboard.gov. In the firm's record, click on the "Details" link and select "View" under the Public Documents heading.

As of June 10, 2020, each firm, except Silicon Valley Accountancy Corporation, had submitted a *Notification of Intent to Practice in North Carolina* to the Board.

Clark, Schaefer, Hackett & Co.
Cincinnati, OH

Cooper Williams LLC
Salt Lake City, UT

Forrestall CPAs, LLC
Buford, GA

Kentner Sellers, LLP
Vandalia, OH

Seymour and Perry, LLC
Watkinsville, GA

Silicon Valley Accountancy Corporation
San Jose, CA

Topel Forman, LLC
Chicago, IL

Consent Orders Approved by the Board May 18, 2020.

NASBA Seeks Comments on Proposed Changes to Education Requirements in UAA Model Rules

In late May, NASBA announced the start of a 90-day comment period for proposed revisions to the Uniform Accountancy Act (UAA) Model Rules. Comments on the changes are due by August 31, 2020.

The CPA Evolution Initiative, a joint effort of NASBA and the AICPA, developed the revisions. (See *What Is the CPA Evolution Initiative?* below.)

The proposed changes cover several areas related to the education requirements for those wishing to enter the CPA profession.

The proposed changes include

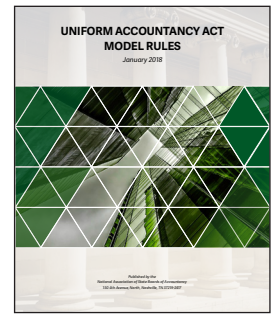
- Removing the requirement that the Council for Higher Education Accreditation (CHEA) recognizes an accounting program, and instead, requiring the board of accountancy program to recognize the program;

- Adding developing skills in critical thinking and professional skepticism;
- Establishing required accounting content that is core to the accounting profession;
- Instituting pre-approval of internship programs and independent study to ensure students receive valuable educational experiences;
- Urging boards of accountancy, not accrediting organizations, to complete transcript reviews to verify that the content of the accounting programs meets the board of accountancy's licensing requirements;
- Aligning requirements among boards of accountancy, and adding data analytics and related courses to basic subject matter;

- Covering situations where pertinent courses are not offered in the business school but are available in other college or university programs; and
- Setting nine as the maximum number of credits earned through internships and independent study.

More information on the UAA and the proposed revisions to the Model Rules in their entirety are available at <https://bit.ly/2XAeefU>.

Submit comments on the proposed changes to uaacomment@nasba.org. Please send a copy of your comments to communications@nccpaboard.gov.



What is the CPA Evolution Initiative?

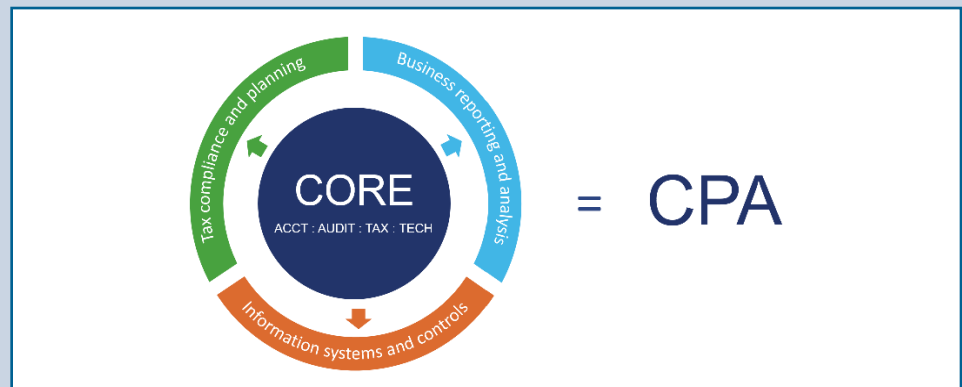
The CPA Evolution initiative is a joint effort of NASBA and the AICPA aimed at evolving CPA licensure to reflect the skills and knowledge CPAs increasingly need in a technology-driven marketplace.

In late 2019, the Initiative proposed a “core + disciplines” licensure model that starts with a deep and strong core in accounting, auditing, tax, and technology that all candidates would be required to complete.

Then, each candidate would choose a discipline in which to demonstrate deeper skills and knowledge.

Regardless of the chosen discipline, this model leads to full CPA licensure, with rights and privileges consistent with any other CPA.

A discipline selected for testing would not mean the CPA is limited to that practice area.



The proposed model:

- Enhances public protection by producing candidates who have the deep knowledge necessary to perform high-quality work, meeting the needs of organizations, firms, and the public;
- Is responsive to feedback, as it builds accounting, auditing, tax, and technology knowledge requirements into a robust common core;

- Reflects the realities of practice, requiring deeper proven knowledge in one of three disciplines that are pillars of the profession;
- Is adaptive and flexible, helping to future-proof the CPA as the profession continues to evolve; and
- Results in one CPA license.

Visit www.evolutionofcpa.org for more information about the Initiative and the proposed licensure model.

Response

continued from front page

- Created a COVID-19 page on the Board's website to post information about the Board's operations and notify stakeholders of changes regarding the CPA Exam and other matters.
- Increased social media activity to more quickly share information with stakeholders.

While most of the posts were directly related to the Board, the CPA Exam, or the accounting profession, the Board also shared updates from the Office of the Governor and NCDHHS that affected the Board's operations.

- Worked with the NCACPA to support its request that NASBA grant greater flexibility surrounding group Internet-based program requirements. (See *COVID-19 and the CPE Requirement* at right.)
- Allowed staff whose job duties could be completed outside the office to telework using secure connections.

Employees who could not telework were not required to come into the office. Instead, they forwarded emails and voicemails to staff members with access to the Board's systems.

Staff members who wanted to work in the office staggered their schedules to maintain social distancing.

- Conducted the April and May Board meetings by teleconference and the June meeting by videoconference. Remote meetings are allowed under North Carolina's Public Meeting Laws (North Carolina General Statute §143, Article 33C) and Session Law 2020-3, *An Act to Provide Aid to North Carolinians in Response to the Coronavirus Disease 2019 (Covid-19) Crisis*.

The Board will continue meeting remotely until social distancing restrictions are lifted.

For information on participating in a teleconference or videoconference Board meeting, please contact **communications@nccpaboard.gov**.

- Launched the online CPA certificate renewal in late April and notified licensees by email or postcard that the renewal was available. A second reminder was sent in early June.

Social media posts about the renewal provided information about the renewal deadline and the process for requesting inactive status.

- Approved extending specific CPA Exam-related deadlines that were affected by the closure of Prometric testing centers and the lack of testing opportunities. (See page 5 for more information about the CPA Exam.)

In mid-May, all staff, except high-risk individuals who are teleworking, returned to work in the office full-time.

Processing times for Exam and licensure applications, firm registrations, CPE audits, Exam score notices, etc., are normal as are all other Board operations.

The Board continues to monitor the pandemic and will notify applicants, candidates, licensees, and other stakeholders of any changes to the Board operations.

Please contact the Board's Executive Director, Robert N. Brooks, by email at **rbrooks@nccpaboard.gov** or contact David R. Nance, CPA, the Board's Deputy Director, by email at **dnance@nccpaboard.gov** with your questions about the Board's response to the COVID-19 pandemic.

COVID-19 and the CPE Requirement

In March, the NCACPA appealed to NASBA for flexibility in the *Statement on Standards for CPE Programs* as applicable to Group Internet-Based approved sponsors.

The NCACPA expressed concern that as a result of the pandemic, some subject matter experts would be unable to commit to being available on the date/time of their presentation and to additional re-broadcasts of the recorded presentation.

NASBA agreed to allow for pre-recorded programs to continue to be considered a Group Internet-Based program as long as questions are answered within 24 to 48 hours by a subject matter expert.

In addition, NASBA granted flexibility around the requirement to maintain documentation of individual participation for three attendance monitoring mechanisms per one CPE credit.

NASBA stated that sponsors must take reasonable measures regarding attendance monitoring for these events.

Attendance monitoring documentation may include participant log-in and log-out times for the event or screenshots of the onscreen participant lists periodically taken throughout the event.

This flexibility in the Standard is available for courses conducted through September 30, 2020.

Please note that as of June 1, 2020, the Board has not extended the December 31, 2020, deadline for completing the CPE required to be eligible for 2021-2022 license renewal.

Continuous Testing for the CPA Exam

Starting July 1, 2020, CPA Exam candidates will no longer be limited to testing during designated time frames each calendar quarter.

Under the continuous testing model, candidates who do not pass an Exam section may apply to re-take that section after receiving the official score notification from the Board.

Continuous testing positions candidates to re-take sections while the Exam material is top-of-mind, and may shorten the time needed to complete the four-section Exam.

More information about continuous testing is available from the NASBA website, www.nasba.org.

Licensing Activity

Certificates Issued

At its May 18, 2020, meeting, the Board approved the following individuals for NC CPA licensure:

Stephanie Marie Cohen
 Alexandra Georgalas
 James Thomas Hair
 Christopher Francis Lee, III
 Megan Li Sorlie
 Diane L. Stibbard
 Paul Robert Wing

Reinstatement

At its May 18, 2020, meeting, the Board approved the applications for reinstatement submitted by the following individuals:

Shu-Guo Diao, #27480
 Durham, NC
 James Thomas Massey, #13847
 Mt. Pleasant, SC
 Elizabeth Jones Morrow, #31004
 Salisbury, NC
 Stacey Byrum Virginia, #32891
 Edenton, NC
 Daphne Stafford Williams, #16557
 Denver, NC

Board Extends Notice to Schedule and Section Credit Expiration Dates

On May 18, 2020, the Board approved extending the expiration date of specific Notices to Schedule (NTS) and Exam section credits.

The Board cited the six-week shutdown of Prometric test centers and the continued lack of available testing appointments as the reason for its decision.

A Notice to Schedule with an expiration date between April 1, 2020, and December 30, 2020, now expires on December 31, 2020.

The expiration date for Exam section credits expiring April 1, 2020, through June 30, 2020, was extended 90 days.

For example, if a section credit expired on May 18, 2020, the new expiration date is August 16, 2020.

For now, section credits expiring after June 30, 2020, are being reviewed by the Board on a case-by-case basis.

However, the Board may consider additional automatic section credit extensions if candidates continue to be unable to schedule testing appointments.

Please email questions about the NTS and section credit extensions to Phyllis Elliott, the Board's Exam Specialist, at phyllise@nccpaboard.gov.

2020 Exam Score Release Dates

Testing Window: April 1 – June 30 (20Q2)		
If you take your Exam on/ before:	...and the AICPA receives your Exam data files from Prometric by 11:59 p.m. (EST) on:	Your target score release date is:
June 30	July 1	July 9

If you take your exam on/before: Your target score release date is:	
July 23	August 7
August 16	August 25
September 8	September 16
September 30	October 9
October 23	November 10
November 16	November 24
December 8	December 16
December 31	January 12

Source: AICPA

Inactive Status

Between May 18, 2020, and June 15, 2020, the Board approved the individuals listed below 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."

Michael S. Akosi, #31886	Huntersville, NC	Mark Earley Ballew, #29851	Columbia, SC
Russell Glenn Allen, #32084	Lakewood Rich, FL	Linda Hatke Bliton, #17206	Lafayette, IN
Donna Elizabeth Weekley Watson, #18257	Arden, NC	Julie Nellene Blundo, #23315	Lebanon, TN
Donald Fred Weiner, #16419	Matthews, NC	David Warren Harris, #14094	Raleigh, NC
S. Diane Coley, #27525	Fort Mill, SC	Jean Pistole Harris, #13659	Raleigh, NC
John Kenneth Hodge, #39428	Powder, GA	Herbert Berry Petty, Jr., #13523	Raleigh, NC
Mary Merritt Kimball, #13650	Houston, TX	Robin Carroll Shelton, #25780	King, NC
Cynthia R. Rosplock, #31435	Raleigh, NC	Bradley David White, #25018	Huntersville, NC
Terry Wayne Simon, #18065	Greensboro, NC	Clarence Ray Dwiggin, Jr., #12692	West Friendship, MD
Sandra Jean Crumrine, #37644	Wilmington, NC	Kathleen Litsas, #17114	Raleigh, NC
Colin Michael Delaney, #32867	Prospect, KY	Susan Carpenter Smith, #20248	Browns Summit, NC
Jean Ann McIntyre, #25434	Vienna, VA	Roy Lee Avent, #6798	Raleigh, NC
Aaron Louis Blackmor, #37587	Hendersonville, NC	Clarence Blalock, III, #14993	Augusta, GA
Viktorija Borisova, #40768	McLean, VA	Kaitlyn Marie Byrd, #39672	Fuquay-Varina, NC
Michael Allen Dickerson, #15743	Cary, NC	Norma Joan Campbell, #17959	Huntersville, NC
Preston Scott Edmondson, #18693	Morrisville, NC	George Curtis Clark, #13960	Chapel Hill, NC
James Frazier McGee, Jr., #21125	Jamestown, NC	Heather Blackwood Faucette, #25810	Raleigh, NC
Lindsay Ames Boyer, #36169	Charlotte, NC	Philip Christopher Garriss, #17875	Moncure, NC
Charles Richard Eason, #14928	Myrtle Beach, SC	Zeb Michael Hanner, #18592	Thomasville, NC
Kevin Wayne Ellefson, #42920	Charlotte, NC	Deborah Lebo Hoskins, #18144	Harrisburg, PA
Diane B. McGuire, #22258	Charleston, SC	Michael Joseph Kentfield, #42404	Charlotte, NC
Herbert B. McGuire, Jr., #22360	Charleston, SC	Steven Eric Lochbaum, #13441	Raleigh, NC
Randall L. Creech, #26915	Charlotte, NC	Pamela J. Ostrander, #19682	Charlotte, NC
Louise Warwick Reed, #30872	Richmond, VA	Thomas Victor Pair, #22615	Raleigh, NC
Marilyn Rossetti Saunders, #33795	Denver, NC	Gregory Clark Peterson, #13452	Wake Forest, NC
John Lawrence Sittig, II, #39648	Tampa, FL	Katherine Leigh Sloat, #42672	Charlestown, MA
Harry Walter Fabry, Jr., #16439	Charlotte, NC	Dorothy Martinelli Velez, #28335	Monroe, NC
John Haran Kelley, #24074	Sanford, NC	Elma P. Wood, #12823	Greensboro, NC
George Herman Spencer, #2092	Calabash, NC	Susan Michelle Yanka, #32920	Winston-Salem, NC
Terri Jean Blevins, #31219	Thomasville, NC	Debra S. Bellin, #18117	Nokomis, FL
Donna C. Dill, #25098	Jamestown, NC	Charles Keith Buchanan, #12735	Spruce Pine, NC
Kristen Tofil Easton, #32971	Scottsdale, AZ	Mark Stuart Crocker, #24476	Isle of Palms, SC
Xin Lin, #43557	Charlotte, NC	Robert Dean Harris, #18750	St Paul, MN
Barry Louis Pulchin, #22016	West Palm Beach, FL	Donna Emmett Hildebrand, #42356	Chesapeake, VA
Grady Cecil Barnes, Jr., #7093	North Wilkesboro, NC	Andreas Jakob Koller, #35096	Gig Harbor, WA
Gale Eugene Blackburn, #22658	Huntersville, NC	Glenn Rolland Mayes, III, #9882	Asheville, NC
Thomas Edwin Dunn, #11633	Oakton, VA	Homer Edwin McAbee, Jr., #8456	Spartanburg, SC
Thomas Richard Lyons, #14380	Jamestown, NC	Paul Vincent Meighan, #10395	Ponte Vedra Beach, FL
Dennis Paul Rosenzweig, #40068	Durham, NC		
Frederick Charles Truelove, III, #36466	Southport, NC		
Numa Reid Baker, III, #13675	Greensboro, NC		

Inactive Status
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Inactive Status *continued from page 6*

Melville Monroe Murray, Jr., #3673	Winston-Salem, NC
Joseph David Peak, III, #40413	Holly Springs, NC
Clarissa Doral Wilkerson, #42802	Gastonia, NC
Gerrie Dean, #20495	Raleigh, NC
Patrick James Dunn, #37835	Smyrna, GA
Louis John Kovach, #13995	High Point, NC
Margaret Pengilly Reed, #17547	Cincinnati, OH
Elizabeth McCarter Robinson, #17076	Washington, NC
Madison Lee Evans, #42571	Fayetteville, NC
David Hill Fater, #4098	Delray Beach, FL
Andrew William Sellitto, #43264	Wilmington, NC
Joseph Sheldon Yarborough, #9258	Raleigh, NC
Erin Marie Balthasar, #34764	Charlotte, NC
Stephen Clarke Griffin, #15002	Charlotte, NC
Donna Moreland Pranke, #15596	Winston-Salem, NC
Daniel Lawrence Troutman, #27704	Madera, CA
John Quinn McGowan, #22745	Alexandria, VA
David Marvin Stone, #37858	Riverton, UT
Brittany Lynne Coggins, #42120	Raleigh, NC
Marilyn Mitchell Friddle, #16591	Charlotte, NC
Joseph Swindell Garner, Jr., #13204	Atlantic Beach, NC
William Lawrence Mahon, Jr., #11959	Independence, VA
George Leland Timmons, #36313	Charlotte, NC
Christopher Lee Schumacher, #42339	Granger, IN
Pamela Britt Pleasant, #23363	Clayton, NC
Brenna Johnson Stutts, #40641	Raleigh, NC
Charles Robert Zinn, #42654	Arlington, VA

Dates to Remember

JUNE

June 30 Deadline - Certificate Renewal

JULY

July 3 Office Closed - Independence Day

July 20 Board Meeting - Raleigh

July 31 Final Deadline - Certificate Renewal

AUGUST

Aug. 17 Board Meeting - Raleigh

SEPTEMBER

Sept. 7 Office Closed - Labor Day

Sept. 21 Board Meeting - Raleigh

OCTOBER

Oct. 19 Board Meeting - Raleigh

NOVEMBER

Nov. 11 Office Closed - Veterans Day

Nov. 16 Firm Renewal & Peer Review Compliance Reporting Begins

Nov. 23 Board Meeting - Raleigh

Nov. 26-27 Office Closed - Thanksgiving

DECEMBER

Dec. 14 Board Meeting - Raleigh

Dec. 24-28 Office Closed - Christmas

Dec. 31 Deadline - Firm Renewal & Peer Review Compliance Reporting

Dec. 31 Deadline for Completing CPE for 2021-2021 CPA Certificate Renewal

Request for Inactive Status

A North Carolina CPA may request inactive status by submitting a form through the Board’s website, nccpaboard.gov.

To access the online form, click on the “Resources” tab, then click on “Request for Inactive Status.”

After completing and submitting the form, you will receive an email that summarizes the information you entered and notifies you that your request for inactive status has been approved.

Please allow at least five business days for the Board’s database to reflect the change of status.

Under 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.

*The Board may conduct some meetings by teleconference or videoconference. To participate in those meetings, please contact **communications@nccpaboard.gov** at least three business days before the scheduled meeting.*



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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:
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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.