



# 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](http://nccpaboard.gov) • No. 7-2020

## Exam Fee Increase Effective August 1, 2020

Effective August 1, 2020, the Uniform CPA Examination fees charged by NASBA and the AICPA will increase. The Board's administrative fees are not changing.

Applications postmarked on or before July 31, 2020, will be processed using the current fee schedule. Applications postmarked on or after August 1, 2020, will be processed using the new fee schedule.

Please contact Phyllis Elliott, the Board's Exam Specialist, by email at [phyllise@nccpaboard.gov](mailto:phyllise@nccpaboard.gov) with questions about applying for the Exam.

	Applications Post-marked On or Before July 31, 2020	Applications Post-marked On or After August 1, 2020
<b>Administrative Fees</b>		
Initial Exam Application	\$230.00	\$230.00
Re-Exam Application	\$75.00	\$75.00
<b>Per-Section Fees</b>		
AUD	\$209.99	\$224.99
BEC	\$209.99	\$224.99
FAR	\$209.99	\$224.99
REG	\$209.99	\$224.99

## 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.

The Board uses email to send you the newsletter, notify you about a

rule or fee change, and remind you of an upcoming deadline for certificate or firm registration renewals.

Your email address is not 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](http://nccpaboard.gov).

Exam candidates can update their email address by sending an email to [phyllise@nccpaboard.gov](mailto:phyllise@nccpaboard.gov).



## Letters of Demand Mailed

The Board mailed Letters of Demand to 642 North Carolina CPAs who failed to renew their certificate or request inactive status before July 1, 2020.

Failure of an individual to complete the certificate renewal or to request inactive status within 30 days of the Letter of Demand automatically results in forfeiture of the CPA's certificate, as required by NCGS 93-12(15). Upon forfeiture of a certificate, the individual cannot use the CPA title in any way, and he or she must return his or her CPA certificate to the Board within 15 days of the notice of forfeiture.

The certificate renewal link and inactive status request link are in the "How Do I" box on the homepage of the Board's website, [nccpaboard.gov](http://nccpaboard.gov).



The online certificate renewal link will be available through July 31, 2020.

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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.”

### LEON LITTLE RIVES, II, #29505 | RIVES & ASSOCIATES, LLP | LEXINGTON, 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. Rives & Associates, LLP (hereinafter “Respondent Firm”), is a registered certified public accounting firm in North Carolina.
2. Leon Little Rives, II (hereinafter “Respondent”), is the holder of North Carolina certificate number 29505. The Respondent and Respondent Firm shall hereinafter be collectively referred to as the “Respondents.”
3. In 2010, the Respondent Firm entered into a consulting agreement with the Yadkin County Board of Education to perform an efficiency study (“Consulting Agreement”). Per that agreement, the fee paid by the Yadkin County Board of Education was based upon a percentage of revenue increases and/or operating cost decreases recognized as a result of the consulting agreement.
4. During the same period of time as the Consulting Agreement, the Respondent Firm also performed the audit for the same client.
5. Per 21 NCAC 08N .0303(1)(A), a CPA shall not be prohibited from receiving a contingent fee, except for the rendering of:
  - professional services for any person for whom the CPA also performs attest services, during the period of the attest services engagement, and the period covered by any historical financial statements involved in such attest services....
6. Subsequently, in August 2011, the Respondents formed School Efficiency Consultants (“SEC”). SEC performed substantially the same functions as previously performed by the Respondent Firm pursuant to the Consulting Agreement.
7. At the time that SEC was created, the Respondent Firm held a controlling interest in SEC. Further, many of SEC’s administrative functions were performed at the Respondent Firm’s Lexington office. The Respondent was the Organizer and Manager of SEC.
8. Since that time, SEC has performed consulting services for several of the Respondent Firm’s audit clients. The time periods of those consulting services overlapped with the periods for which the Respondent Firm performed audits.

## 2020 Board Meetings

AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER
Monday Aug. 17 10:00 a.m. Raleigh	Monday Sept. 21 10:00 a.m. Raleigh	Monday Oct. 19 10:00 a.m. Raleigh	Monday Nov. 23 10:00 a.m. Raleigh	Monday Dec. 14 10:00 a.m. Raleigh

Under NC Gen. Stat. §143-318.10, all official Board meetings are open to the public, and any person is entitled to attend such 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, please 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.

9. SEC is not a CPA or a CPA firm and, therefore, is not strictly prohibited from receiving a contingent fee from the Respondent Firm's audit clients. Nevertheless, the Respondents' professional responsibilities may be imputed to SEC per 21 NCAC 08N .0103:

A CPA and CPA firm shall be responsible for assuring compliance with the rules in this Subchapter by anyone who is the CPA's partner, fellow shareholder, member, officer, director, licensed employee, unlicensed employee or agent or unlicensed principal, or by anyone whom the CPA supervises. A CPA or CPA firm shall not permit others (including affiliated entities) to carry out on the CPA's behalf, with or without compensation, acts that if carried out by the CPA would be a violation of these Rules.

10. Over time, the Respondent Firm's ownership, and resulting control in SEC, was diluted. SEC has also ceased receiving a contingent fee for its services.

11. The Respondents requested an opinion from the AICPA regarding whether the contingency fee arrangement violated the AICPA independence rules, before the Respondent Firm undertook the 2010 Consulting Agreement, and received an opinion that there was not a violation of independence standards because the Consulting Agreement fee was set by a public authority.

12. Later, a former partner of the Respondent, who was at the time in litigation with the Respondent, and who was the engagement partner for the Yadkin County Board of Education audit, reported the Yadkin County Board of Education Audit Engagement as a potential independence violation. Upon Respondent receiving the indication of a potential independence violation, Respondent Firm contacted the Board, met with Board staff in order to obtain an additional opinion regarding independence. Following that consultation, and based upon the representations made by the Respondents, a staff member sent an email to Respondents dated October 3, 2012, at 11:34 a.m. saying: "The board staff does not think your firm has an independence problem."

13. 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.

14. There remain other outstanding issues before the Board against the Respondents, this Consent Order does not constitute a resolution of those issues, and they will be addressed separately.

**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. By entering into the Consulting Agreement with the Yadkin County Board of Education for the same time period that the Respondent Firm performed the audit for that same client, the Respondents have violated 21 NCAC 08N .0303.
3. The subsequent consulting services rendered by SEC for clients that had their audits performed by the Respondent Firm created the appearance of a lack of independence in violation of 21 NCAC 08N .0402(a).
4. 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 Respondents agree to the following Order:

1. The Respondents are censured.
2. For the violation of 21 NCAC 08N .0303, the Respondent Firm must pay a \$1,000 civil monetary penalty. The penalty is due at the time of the execution of this Consent Order.

**Approved by the Board on July 20, 2020.**

**Disciplinary Actions**  
*continued on page 4*

### Did You Know?

Five staff members have more than 30 years of service to the Board.

Felecia Ashe, Accounting Specialist	35 years
Phyllis Elliott, Exam Specialist	34 years
Robert Brooks, Executive Director	34 years
Alice Grigsby, Licensing Specialist	34 years
Buck Winslow, Licensing Manager	33 years

## 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. The Board approved the Orders at its June 18, 2020, meeting. Each firm now has submitted a *Notification of Intent to Practice in North Carolina* to the Board.

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](http://nccpaboard.gov). In the firm’s record, click on the “Details” link and select “View” under the Public Documents heading.

BMC CPAs, Inc.  
New Smyrna Beach, FL  
Britt & Company, CPA, LLC  
Dedham, MA

Neikirk, Mahoney & Co., PLLC  
Louisville, KY  
Waldron H. Rand & Company, P.C.  
Dedham, MA

## Reclassifications

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

### Reinstatement

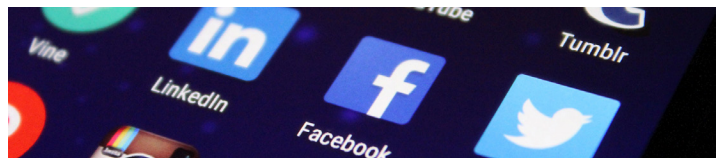
Jonathan Rhett Esser, #34425                      High Point, NC

Sarah Marie Windt, #36144                      Charlotte, NC

### Reissuance

Thomas Beverly Alvis, III, #33582              Charlotte, NC

Barry Tyrone Leonard, #31241              Winston-Salem, NC



## Do You Follow the Board on Social Media?

Social media is an excellent way for the Board 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

[www.fb.com/NCCPABoard](http://www.fb.com/NCCPABoard)

### Twitter

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

### LinkedIn

North Carolina State Board of CPA Examiners

And don’t forget to bookmark the Board’s website  
[nccpaboard.gov](http://nccpaboard.gov).



## Continuous Exam Testing Launched

With more than 75 additional testing days, CPA Exam candidates now have more scheduling flexibility and convenience, thanks to the Continuous Testing model that launched July 1, 2020.

Under the Continuous Testing model, candidates are no longer limited to taking the Exam during designated time frames each calendar quarter.

Instead, a candidate who does not pass an Exam section may apply to re-take that section after receiving the official score notification from the Board.

Although there are no planned blackout periods, if there are significant changes to the Exam, testing may be impacted.

More information on Continuous Testing is available from the NASBA website, [www.nasba.org](http://www.nasba.org).



## Board Extends Notice to Schedule and Section Credit Expiration Dates

Recently, the Board extended the expiration date for specific Notices to Schedule (NTS) and Exam section credits.

Notices to Schedule and Exam section credits expiring between April 1, 2020, and June 30, 2020, now expire on December 31, 2020.

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

## 2020 Exam Score Release Dates

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

## CPE Audit Order

The following matter is an excerpt from a Consent Order issued by the Board in response to the findings of the Continuing Professional Education (CPE) audit. To view the full text of the Consent Order, use the "Find CPA/CPA Firm" link on the Board's website, [nccpaboard.gov](http://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.

### Mary Ann Helms Armstrong, #30676 | Huntersville, NC

The Board opened a case against Mary Ann Helms Armstrong (Respondent Armstrong) for failure to complete the CPE required for renewal of her North Carolina CPA license.

Respondent Armstrong signed a Consent Order in which she accepted the denial of the renewal of her CPA license; the forfeiture for at least one year of her CPA license; and the return of her CPA certificate to the Board within 15 days of her receipt of the Board's notification of its approval of the Consent Order.

Respondent Armstrong may apply to return her CPA certificate to active status by submitting a reissuance application that includes payment of the application fee; three (3) moral character affidavits; payment of a \$1,000 civil penalty; and proof of completion of at least 40 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 Armstrong's CPA license.

Approved by the Board on June 18, 2020.

## Inactive Status

Between June 16, 2020, and June 30, 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."

Sylvia Karen Bullock, #23409	Tarboro, NC	John Louis Ruggiero, Sr., #23799	Winston-Salem, NC
Henry Donald Pickett, #6820	Beulaville, NC	Elaine M. Runner, #33125	Glen Allen, VA
Melisa Howard Hardy, #20199	Mocksville, NC	Gerilyn O'Dell Sheriff, #15007	Raleigh, NC
Barbara Hochuli Poe, #12713	Raleigh, NC	Carolyn Mercer Shields, #18968	Reston, VA
Alexander Todd Schwarz, #19953	Asheboro, NC	Lori Finch Sirotek, #34246	Washington, NC
David Francis Seymour, #17430	Charlotte, NC	Barry Eugene Snipes, #14394	Beaufort, NC
Herbert Steven Stone, #14705	Granite Falls, NC	Matthew Brent Starkey, #36903	Rockville, MD
Pearce Robert Vogler, #41402	Mt. Pleasant, SC	David Gray Walker, Jr., #36816	Atlanta, GA
Allison Flowers Baker, #36342	Nashville, NC	Matthew Jake Wolfe, #32209	Jamestown, NC
John Manning Barnes, II, #27225	Saint Augustine, FL	Ashlyn Lane Congdon, #40020	Wilmington, NC
Eddie Harold Brailsford, #16067	Greensboro, NC	Gary Winford Walters, #19096	Moselle, MS
Susan E. Lieberum, #33548	Dover, DE	Sharon G. Auriene, #27435	Zebulon, NC
Alison M. Merkabah, #40878	Raleigh, NC	Alana Nichole Ayala, #43054	Hillsboro, OR
John Kennedy Pittman, #16891	Summerfield, NC	Molly McCaa Barber, #16338	Mt. Gilead, NC
William Fred Blue, #10378	High Point, NC	Benjamin Charles Barnes, #13402	Clayton, NC
Kenneth Paul Breaux, Sr., #33227	Young Harris, GA	Erin Michelle Bowley, #41101	Charlotte, NC
Jennifer Lynn Buller, #30171	Black Creek, NC	William James Dulin, #14799	Laurel Hill, NC
Kathleen Ann Canty, #23587	Huntersville, NC	James Richard Gill, #28538	Moon Township, PA
Mark John Casella, #38528	Waccabuc, NY	Lindsey Michelle McIver, #33426	Durham, NC
Matthew Vaughn Church, #31893	Charlotte, NC	David Benjamin Therit, #32444	Apex, NC
Wesley Robert Combs, #42451	Holly Springs, NC	Scotty Ray Tribble, #33636	Lexington, SC
Kimberly Michele Crouch, #35588	Southern Shores, NC	Nancy McGinnis Walker, #24976	Cary, NC
Minh Duc Do, #24325	Raleigh, NC	Amanda Elizabeth Wooten, #34342	Jupiter, FL
John Francis Giegerich, #38430	Woodbridge, NJ	Barbara Jackson Aldridge, #13836	Greensboro, NC
Carolyn J. B. Hill, #24279	Scio, OH	Heather Dawn Boucher, #29305	Huntersville, NC
Nathaniel Ryan Hill, #42546	Durham, NC	Richard L. Braman, Jr., #42620	Swan Quarter, NC
Tatsiana Hliatsevich, #38337	Charlotte, NC	Sally Sater Brame, #39487	New York, NY
Daniel Wade Hoehn, #39541	Hudson, OH	Jean Dixon, #24273	Merritt, NC
Kyle Lindsay Hooks, #38995	Charlotte, NC	Avis Thornton Edmundson, #14854	Clayton, NC
Jamasp Darius Jhabvala, #18605	Broomfield, CO	David James Fitzgerald, #20187	Danvers, MA
Philip Charles Levi, #28861	CANADA	Patrick Brennan Gilbert, #31720	Carmel, IN
Katrina Sheets Lowe, #16599	Moravian Falls, NC	Marta Bullard Jacobus, #14435	Wilmington, NC
Anthony Marable, #21613	Mauldin, SC	David Lee Joyner, #38013	Raleigh, NC
Michael Dean McFarland, #10105	Statesville, NC	David J. Manifold, #32179	Long Beach, MS
Lucy Wong Otteni, #13276	Raleigh, NC	Heike Rosenbusch Massengale, #37625	Simpsonville, SC
Akilah Yvette Pitt, #37346	Concord, NC	Jason Samuel Porter, #34283	Cornelius, NC
Kyra Craig Poff, #26274	Cramerton, NC	William Eldon Russ, #11669	Louisville, KY
William Wayne Rogers, #22767	Wake Forest, NC	Kent Allen Thomas, #30201	Blairsville, GA

Joseph Elwood Weatherly, III, #13271	Greensboro, NC	Ron Monroe Tart, #26366	Raleigh, NC
Kenneth Ray Argo, #2110	Kannapolis, NC	Roger Mitchell Taylor, #10747	Winston-Salem, NC
Christopher Michael Befus, #41986	San Francisco, CA	Linda Louise Tucker, #41485	Fate, TX
Dawn Leigh Brickell-Bryant, #26575	Florence, MA	Wen-Chi Wang, #34687	Columbus, OH
Colin Robert Broom, #37699	Stamford, CT	Kristie Ann Weiss, #34949	Greensboro, NC
Jeffery Charles Bryan, #26991	Greensboro, NC	H. Jean Williams-Easley, #20503	Kernersville, NC
William Louis Cannon, #12086	New Bern, NC	Lake Warren Woods, Jr., #12926	Charlotte, NC Juanita
Eric Matthew Carr, #38328	Charlotte, NC	Denise Brooks, #42757	Raleigh, NC
Kristine D. Coates, #22151	Advance, NC	Scott Gregory Cassell, #34018	Nolensville, TN
Gregory William Demko, #35246	High Point, NC	Edmin Sik-Kuen Chan, #34040	Alameda, CA
Samuel LaMar DuBose, IV, #39347	Greenville, SC	Dustin Corie Cotterman, #35616	Rolesville, NC
Taylor David Duran, #39238	Chicago, IL	Mary Bower Cottrell, #15534	South Fork, CO
Neil Evangelista, #33427	Cupertino, CA	Frederick Michael Deeb, #41311	Maggie Valley, NC
James David Ewart, #4156	Charleston, SC	Karen S. Dellinger, #20916	Oak Island, NC
Robin L. Forstchen, #28729	Ridgecrest, NC	Kenneth Ransom Durham, #3994	Raleigh, NC
Gary Joseph Gerhards, #35628	Huntersville, NC	Karen Alisa Frazier, #27956	Raleigh, NC
Andrew Eaton Hallam, #34991	Charlotte, NC	Michael Jonas Gilreath, #31583	Charlotte, NC
Deryle Keith Hammonds, #26229	Cary, NC	Charles Otis Goad, #26224	Charlotte, NC
Elizabeth K. Hartley, #30782	Destin, FL	Michael James Hadden, #42591	Haddonfield, NJ
Billy Alan Hayes, #13906	Davidson, NC	Anne Beal Hare, #19654	Raleigh, NC
Donald Allen Helsel, #11842	N. Myrtle Beach, SC	Mark Robert Heissenbuttel, #13593	Lewes, DE
Charles Mack Hicks, #6810	High Point, NC	Matthew Hirth Kilian, #37275	Charlotte, NC
Michelle Lynn Hottenstein, #36472	Pittsburgh, PA	Gail Shepherd Kwee, #23838	Cary, NC
Natalie Beth James, #34895	Saint Louis, MO	Frank Daniel Logano, #42046	Huntersville, NC
Barrett Glen Johnson, #33469	Kernersville, NC	Randal Gene Mann, #16313	Cary, NC
Jacob Reese Kager, #42992	Charlotte, NC	Lucy Cinder Maynor, #24706	Lumberton, NC
Atsushi Kawada, #28856	JAPAN	Joanna Hutchinson McGinnis, #16645	Manteo, NC
Carl Lee Keatts, Jr., #17033	Durham, NC	Janice Younts Myers, #3513	Trinity, NC
Rebecca Noah Keith, #14871	Lewisville, NC	John Stevens Norris, III, #40903	Raleigh, NC
Margaret Myers Knopp, #17523	Sebastopol, CA	Kathy Phillips, #14197	Ponte Vedra, FL
Alan Dale Kunkel, #22012	Bloomington, MN	Kenneth K. Pierce, #32231	Kennett Square, PA
Anthony Joseph Lampron, Jr., #11551	Denver, NC	Tony Layne Prince, #15366	Cartersville, GA
Karen Clark Lane, #29057	Greenville, NC	Daniel Anderson Puryear, #32512	Martinez, GA
Deborah Lynn Linthicum, #19766	Winston-Salem, NC	Megan Rebecca Roberts, #43115	Atlanta, GA
Jon David McKee, #33810	Marietta, GA	Kimberly Falls Sasser, #29048	Huntersville, NC
Cathy Marlene Brooks Moore, #19729	Sylva, NC	Douglas Scott Scarborough, #11304	Belmont, NC
Laura Brown Mullinax, #11797	Charlotte, NC	Margaret Roth Schneider, #29073	Cary, NC
Adesola Onikoyi, #27557	Summerfield, NC	Meghan Colleen Seifert, #39989	Middletown, DE
Lura Lowe Pieringer, #13323	Raleigh, NC	Cleatus Arthur Spacht, #26777	Farmington Hills, MI
Renee Catherine Reed, #39913	Whispering Pines, NC	Teri K. Sparrow, #21994	Youngsville, NC
Eric Alan Ritchie, #43131	Holly Springs, NC	Richard Allen Turpen, #41716	Birmingham, AL
Charles Frederick Rose, #12331	Rocky Mount, NC	Eric Steven Vozzo, #41343	Portland, ME
Clayton Thomas Rumble, #8197	Charlotte, NC	Matthew Mayo Walters, #33079	Charlotte, NC
Garry Lane Shepherd, #14760	Oak Ridge, NC	Mark Wurtenberger, #40569	Cincinnati, OH



# State Board of CPA Examiners

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2,000 copies of this document were printed in July 2020 at an estimated cost of \$1,765.00 or approximately 88¢ 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.