



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. 9-2021

Jodi K. Kruse, CPA, Appointed to Board

The North Carolina State Board of CPA Examiners is pleased to announce that Governor Roy Cooper appointed Jodi K. Kruse, CPA, to the Board on July 28, 2021.

Kruse was sworn the Oath of Office at the Board's August 23, 2021, meeting; her term expires on June 30, 2024.

She replaced Michael S. Massey, CPA, (see *Resolution*, page 5) who had served on the Board since 2018.

Kruse is Managing Director, Assurance with Ernst & Young LLP in Raleigh. She was licensed as a North Carolina CPA in 2010; she is also licensed as an Ohio CPA.

She is a member of the American Institute of CPAs (AICPA), the North Carolina Association of CPAs (NCACPA), and the Ohio Society of CPAs.

Since 2018, Kruse has served as Treasurer of The Green Chair Project, a nonprofit organization

that reuses donated furnishings for people facing the challenges of homelessness, crisis, or disaster.



Jodi K. Kruse, CPA

FAQs: Inactive Status

Most issues of the *Activity Review* include a list of individuals approved for inactive certificate status. The lengthy lists in the July and August issues generated quite a few questions about inactive status. Below are the answers to some of the most frequently asked questions about inactive status.

- Q.** Why do CPAs request inactive status?
 - A.** The Board doesn't ask why a person requests inactive status. However, some people who requested inactive status in June and July likely did so because they didn't complete the annual CPE requirement necessary to renew their CPA certificate.
- Q.** Did more people request inactive status this year than in prior years?
 - A.** Over the past several years, the number of inactive status requests has averaged around 600 licensees per year. Inactive requests spike during the license renewal period (May-July) as licensees review their options for continuing to practice as licensed CPAs. This year, 386 licensees requested inactive status between June 1 and July 31--an increase of 32 from the same period in 2020.
- Q.** Can I request inactive status other than during the renewal period?
 - A.** While some states allow you to request inactive status only during the certificate renewal period, North Carolina allows you to request inactive status at any time
- Q.** Is there a fee for inactive status?
 - A.** There is no fee for inactive status, and you do not need to return your certificate or complete any CPE.
- Q.** Is inactive status a permanent status, or can I go back to active status if my situation changes?

FAQs: Inactive Status
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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."

MARTIN M. BRENNAN, JR., #17207 | HUNTERSVILLE, 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 the Respondent stipulate to the following:

1. Martin M. Brennan, Jr., CPA (hereinafter, "Respondent"), self-disclosed to the Board that he had been notified by the North Carolina State Bar (hereinafter, "Bar") that he could potentially be subjected to disciplinary action.
2. The Bar alleged that the Respondent failed to pay his 941 taxes for three quarters during 2017 and 2018. It also alleged that the Respondent had withheld money from his employee's paychecks for the purpose of paying the firm's health insurance premiums, but he failed to timely pay that money to the insurance company, resulting in the termination of his firm's insurance policy.
3. On May 17, 2021, the Bar entered an Order of Disbarment based upon those allegations.
4. 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. Since 2017, the Respondent has failed to timely pay his 941 taxes on three occasions. The delinquent

taxes eventually reached over \$20,000.00. The Respondent has also admitted that he withheld money from his employee's paycheck for the purpose of paying life insurance premiums, resulting in a cancellation of the firm's life insurance policy.

3. By virtue of the facts set forth above, the Respondent violated Rules 21 NCAC 08N .0201 (Integrity), .0203 (Discreditable Conduct), and .0207 (Violation of Tax Laws).
4. 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, Martin M. Brennan, Jr., hereby voluntarily surrenders his Certified Public Accountant certificate permanently.
2. The Respondent must return his certificate to the Board within fifteen (15) days of his receipt of the Board's notification of its approval of this Consent Order.
3. The Respondent shall not offer or render services as a CPA or otherwise trade upon or use the CPA title in this state either through CPA mobility provisions or substantially equivalency practice privileges or in any other manner, nor shall the Respondent claim or attempt to use any practice privileges in any other jurisdiction based upon his revoked North Carolina certificate.

Approved by the Board on August 23, 2021.

50 Years of NC CPA Licensure

Congratulations to **Oscar Glenn Spell, III**, who has been licensed as a North Carolina CPA since September 1971.



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. John Martin Kunkel, (hereinafter “Respondent”) is the holder of North Carolina certificate number 14680 as a certified public accountant.
2. The Respondent entered into a plea agreement in West Virginia Circuit Court agreeing to be placed on probation for a period of forty-eight (48 months). The plea was premised upon charges that the Respondent had violated West Virginia Code §61-8-1 et seq., §61-8B-1 et seq. or §61-8C-1 et seq.
3. The Respondent made a knowing and intelligent decision to enter the plea acknowledging that though unwilling to accept responsibility for the crime, sufficient evidence of the Respondent’s guilt existed.
4. 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 aforementioned conviction of a crime constitutes a violation of 21 NCAC 08N .0203 (Discreditable Conduct).
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.

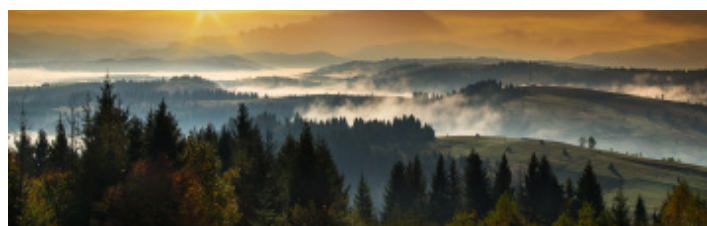
BASED ON THE FOREGOING and in lieu of further proceedings, the Board and Respondent agree to the following Order:

1. The certificate of the Respondent, John Martin Kunkel, is hereby permanently revoked.
2. The Respondent shall not offer or render services as a CPA or otherwise trade upon or use the CPA title in this state either through CPA mobility provisions or substantial equivalency practice privileges or in any other manner, nor shall the Respondent claim or attempt to use any practice privileges in any other state based upon his permanently revoked North Carolina certificate.

Approved by the Board on July 26, 2021.

| 2021 Exam Score Release Dates | |
|----------------------------------|------------------------------------|
| If you take your Exam on/before: | Your target score release date is: |
| Sept. 30 | Oct. 12 |
| Oct. 23 | Nov. 9 |
| Nov. 15 | Nov. 23 |
| Dec. 8 | Dec.16 |
| Dec. 31 | Jan.11 |
| <i>Source: AICPA</i> | |

Follow NASBA on Twitter (@NASBA) for Exam score release announcements.



CPA Certificate Reinstatements

At its August 23, 2021, meeting, the Board approved the applications for CPA license reinstatement submitted by the following individuals:

Andrea Ensley Demetrio, #32119
Collierville, TN

Wendy Jackson Waller, #35832
Monroe, NC

FAQs: Inactive Status

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A. Inactive status is not permanent; you can request reinstatement to active status by submitting the proper forms and meeting the requirements of 21 NCAC 08J .0105.

Those requirements include

- paying the certificate renewal fee for the license year in which you request reinstatement;
- providing the Board with documentation that you completed at least 2,000 minutes of CPE courses (including an ethics course offered by a sponsor on NASBA's National Registry of CPE Sponsors) during the 12 months preceding your request; and
- submitting three certificates of good moral character completed by CPAs.

Q. Other states have a retired status. Why doesn't North Carolina?

A. About 20 states have some form of retired status. Many have an age requirement for that designation; the minimum is age 55.

Several of those states require licensees in retired status to pay a fee.

In most of those states, a person in retired status is not allowed to perform any accounting duties.

Some states allow a retired CPA to volunteer without compensation with civic/charitable/nonprofit organizations with limited financial activities.

North Carolina had a retired status prior to 2014. The retired status in effect before 2014 was considered a "final act" in a person's career.

The rule required that a person with a retired CPA certificate not receive any earned compensation for current personal services in *any* job and was not expected to return to active status.

The Board's inactive status allows a person to continue working for compensation (but not use the CPA title) and return to active status.

Q. If my certificate is on inactive status, can I use the CPA title on business cards, stationery, etc.?

A. Per 21 NCAC 08A .0301 (b)(20), when a licensee is on inactive status, they affirm that they will not use the CPA title in any "oral, electronic, or written communication." Therefore, you cannot use the CPA title on business cards, etc., while on inactive status.

CPA Certificates Issued

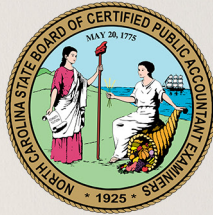
On August 23, 2021, the Board approved the following individuals for North Carolina CPA licensure:

Yusif Mohammed Al-yemeni
April Louise Ammons
Sam Harry Bachstein
Soubedath Balogoun
Michael James Baudhuin
Brett Joseph Bertemes
Stephanie Alysha Bier
Mohammad M. Bishawi
Emily Mae Black
Justin Michael Boyles
James Henry Brace
Kendall Rae Breshears
Simond Raymond Bruce
Jack Benson Bruns
Bernard Lee Bryant, II
Kristen Elizabeth Burke
Sean Cammuso
Christos Mikelis Carey
Charles N. Conibear
Chad Westley Cottrill
Chandler Victoria Dew
Kathleen Alexis Eaton
Jason Ronald Grolimond Edelmann

Lauren Elizabeth Glendon
Robert Christopher Gregar
Leah Marie Hackworth
Austen Robert Hawkey
Hsiaolou Carolyn Heden
Adam Maurice Hernandez O'Donohue
Monica Deanna Herrera Rodriguez
Ashley Scott Hogan
Amy Claire Horner
Lawrence Stephens Jenkins
Richard Gray Johnson, III
Dana Kim
Jason M. Klein
Lucas Anthony Koons
Elizabeth Christine Krikke
Jeffrey Howard Lewis
Ryan Patrick Marlar
Edward Joseph Martin
Jacqueline Eileen McArdle
C'Ara Kisha McCrea
Markie Marie Millsap
Yasmine Laura Misuraca
Sophia Joan Moran

John David Morton
Patrick W. Nee
Michael Brian O'Connell, Jr.
Erin Michelle Pacilli
Kaley Marie Pellingra
John Piepmeyer
Edward John Pinon, III
Dustin Michael Ramos
Dahilvis Reyes
Brianna Nicole Roberts
Peter Rutkowski
Kelsey Evans Schneider
Stacy Mark Sessom
Avery Jamal Singleton
Ryan W. Slot
Jaclyn Susanne Sokulski
Brian Lee Swann
Carson Lee Tomlinson
Joshua Lee Troxell
Collin Jackson Warren
Dominique Wever
Peter M. Zaccheria

*North Carolina State Board of
Certified Public Accountant Examiners*



Resolution

Whereas Michael S. Massey, CPA, has served on the North Carolina State Board of Certified Public Accountant Examiners since 2018;

Whereas during his tenure, he served as President and Vice President of the Board;

Whereas during his tenure, he served as Chair of the Executive Committee, the Professional Standards Committee, the Strategy Committee, and the Communications Committee;

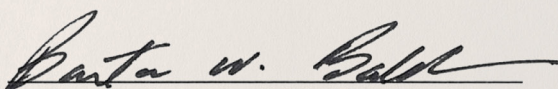
Whereas during his tenure, he served as a member of the Audit Committee and the Professional Education & Applications Committee;

Whereas during his tenure, he faithfully and tirelessly served as a leader in the profession and is an eloquent spokesman for the best interests of the public and the profession;

Be It Therefore Resolved that the members of the North Carolina State Board of Certified Public Accountant Examiners thank Michael S. Massey, CPA, for his dedicated service, his personal sacrifice to serve the public interest, and his leadership to the Board.

This the 23rd day of August 2021.

*North Carolina State Board of
Certified Public Accountant Examiners*


Barton W. Baldwin, CPA, President

Successful CPA Exam Candidates

The Board is pleased to announce that the following North Carolina Uniform CPA Exam candidates passed the Exam between June 1, 2021, and July 31, 2021:

Corey Nicholas Adams
Morgan McCoy Allman
Brendan Thomas Anderson
Camille Patrice Bailey
Mary Katherine Battle
Brendon Pearson Beach
John Patrick Beck
Sarah Katherine Besh
Casey Nicole Bigham
Alexander Ryan Black
Rebecca Cathren Boyd
Emily Donnelly Breazeale
Kellan Henry Brien
Kaitlin Anne Brown
Wesley Hayes Brown
Sean Cammuso
Chandler Seth Caudill
Nicholas Kirk Chilcutt
Anna Marie Ciraco
Lenvil Allen Coltrane
Bryan Bradford Conner
Grace Pauline Connolly
Johanna Copley
Derek Spencer Duin
Richmond Rivers Dunaway
Jason Ronald Grolimond Edelmann
Tracie McKay Edens
Allison Kay Edmonds
Michael Charles Edwards
Shane Matthew Ferrero
Austin John Fishel
Molly Katherine Foster
Rohsaan Ronelle Rohan Francis
Lauren Mackenzie Greene
Nathan Joel Greer
Samuel Ross Grooms
John Richard Guemple
Edwin McNeely Guest
Mary Duval Guest
Shannon Elizabeth Gurreri
Anna Kirsten Heintz
Jordan Nicole Hoerner
Owen Elizabeth Hicks Hooper
Rachel An Hull
Zachary William Hurst
Mallory Jeanne Ickes
Ayokunle Olutade Ilesanmi
Henley Watkins Irby

Justine Elizabeth James
Hutton Alexander Johnston
Jacob Lloyd Keller
Alexander Joseph Kilinski
Rebecca Leigh Krizner
Elizabeth Marie Lauer
Spencer Davis Lavender
Ben Fortugaleza Liboon
Jackie Lin
Zachary Ned Lowman
Jonathan Seth McMillan
Steven Maxwell Moon
Alex Thomson Moore
Savannah Paige Moser
Alexandra Louise Murphy
Jared Marcelis Onque
Bhavin B. Patel
Satyam Pravinkumar Patel
McKenna Corinne Patterson
Sloane Irwin Pfaff
Johnathan William Pierce
Carly Gabrielle Proctor
Autumn Alexis Rabon
Alexis Paige Raphael
John Alexander Reda, II
Rachel Elizabeth Regan
Yasmeen Rose Richie
Kristin Ann Robertson
Sarah Grace Rossi
Steven Patrick Sasser
Samantha Kay Shapcott
Andrew Cook Shelton
Jeffery Todd Sisson, Jr.
Allan Landry Staten
Courtney Anne Stephenson
Shane Gregory Stoike
Bryant McPhail Tiller
Stephen Thomas Tousignant
Cindy Thi Tran
Samuel Reinhart Van Heukelom
Gerrit Richard Van Staalduinen
Jacob Stephen Vandyne
Shelby Pearson Tucker Vaughn
Ella Margaret Webster
Brian Richard White
Annie Harding Woodward
Caitlin Marie Yarberry
Hannah Marie Zerwas

Updates to NC Withholding Tax

On August 23, 2021, the NC Department of Revenue (NCDOR) published a Notice summarizing several significant withholding changes that impact taxpayers.

The following information is addressed in the Notice:

- Expiration of the automatic waiver of the penalty for failure to file Form NC-3 and required W-2 and 1099 statements in the format prescribed by the Secretary;
- Waiver of the administrative requirement to file federal forms 1099-MISC and 1099-NEC if the statements do not report NC income tax withheld; and
- Availability of a new filing option for reporting North Carolina income tax withheld from non-wage compensation paid to payees.

Step-by-step guides and videos on how to use the eNC3 application are available online at www.ncdor.gov/eNC3.



2021 Board Meetings

MONDAY
OCT. 18

MONDAY
NOV. 22

MONDAY
DEC. 13

For more information on the Board's monthly meetings, please visit nccpaboard.gov/about.

Inactive Status

Between July 14, 2021, and September 14, 2021, 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."

| | | | |
|-------------------------------------|-----------------------|--|----------------------|
| Mark Christopher Burton, #18287 | New Bern, NC | Brittany Nicole Heitkamp, #44037 | Dayton, KY |
| Nea Wan Condosta, #28989 | New Windsor, NY | Doyeon Kim, #41869 | Dallas, TX |
| Matthew James Dreiling, #42192 | Forest Hills, NY | Cody Dane Kriechbaum, #44046 | Dayton, KY |
| Roger Dale Teague, #11315 | Wilmington, NC | William Robert Lazich, #20212 | Columbia, SC |
| Tyler Adam Wilson, #40135 | Mount Juliet, TN | Matthew Leary, #42513 | Charlotte, NC |
| Charles Thomas Brown, #11535 | Virginia Beach, VA | John Wesley Taylor, Jr., #18349 | Wake Forest, NC |
| Nicolas Daniel Conner, #40184 | Coral Gables, FL | Lisa Rudolph Featherngill, #33645 | Advance, NC |
| Karl Francis Fisher, #42138 | Sunset Beach, NC | Phillip Leopold Cadolino, #30919 | Las Vegas, NV |
| Jennica Shannon Moore, #44326 | Mount Airy, GA | Timothy John Caughlin, #28832 | Farmington Hills, MI |
| Spencer Robert Schultze, #40923 | Raleigh, NC | William Simpson Creekmuir, #11710 | Atlanta, GA |
| Mary Elizabeth Brandt, #43499 | Chicago, IL | Sean B. Gallagher, #38065 | Vienna, OH |
| N. Dennis Alexander, #32792 | Knoxville, TN | Amanda Musgrove Gupton, #33085 | Raleigh, NC |
| Craig N. Gross, #13208 | Charlotte, NC | Steven L. Haenchen, #29454 | Lenexa, KS |
| David Theodore Herman, Jr., #3951 | Hickory, NC | Rebecca Shackelford Harwell, #28552 | Asheville, NC |
| Paul David Johnson, #35815 | Broken Arrow, OK | Michael Anthony Jankowski, Jr., #37517 | St. Thomas, VI |
| Walter Edmund Leamy, III, #21606 | Vanceboro, NC | Soo Hyun Johnson, #34585 | Ponte Vedra, FL |
| Larry Gene Lisk, #20055 | Greensboro, NC | Gregory Lawrence Jones, #14312 | Glendale, AZ |
| Christina Sorensen Mallard, #39829 | Greensboro, NC | Christopher Brian Kelly, #43700 | Chapel Hill, NC |
| Jack Allen Melhorn, #42541 | Garner, NC | Vanessa R Loftis, #41318 | Charlotte, NC |
| Aaron Christopher Myers, #40329 | Indianapolis, IN | Rebecca Elizabeth Miller, #41659 | Cary, NC |
| Mark Stephen Niswonger, #16015 | Isle of Palms, SC | Julie L. Norris, #43127 | Kill Devil Hills, NC |
| William L. Spitz, #21933 | Matthews, NC | Carroll Dean Oglesby, III, #38042 | Rye, NY |
| Hannah Katherine Wilson, #43247 | Mandeville, LA | Dane Jaynitsa Paul, #39419 | Lake Worth, FL |
| K. Dale Greeson, #14942 | Alamance, NC | Douglas Roy Thornton, #13169 | Rock Hill, SC |
| Amanda Sara Tilchin, #41417 | Tampa, FL | Alison Eaton Brusko, #44325 | Edenton, NC |
| Pamela Jean Jones Wortham #16876 | Garner, NC | Dustin Lee Choate, #41870 | Durham, NC |
| Jerry Wayne Robbins, Jr., #13532 | Charlotte, NC | Trisha Lynn Edwards, #36784 | Atlanta, GA |
| Sneha Satishkumar Somani, #40103 | Plano, TX | Gary Anthony Jewell, #9465 | Clayton, NC |
| R. Michael LaBounty, #33014 | Peachtree Corners, GA | J. Thomas Knight, #37632 | Falls Church, VA |
| Sequoya Santana Borgman, #28223 | Franklin, WI | Amy Urbina Leopold, #42234 | Greensboro, NC |
| Brittany Laurel Johnston, #37245 | Fort Lauderdale, FL | Marvin Robert Miller, #30118 | Raleigh, NC |
| Kevin Joseph Mansfield, #42744 | Charlotte, NC | Abdoulie Sissoho, #38305 | Parkville, MD |
| Willis Clyde Moore, III, #18834 | Charlotte, NC | Ferdinand Raymond Stout, II, #10382 | Greensboro, NC |
| Jennifer A. Santiago, #26327 | Lake Wylie, SC | Courtney Lynn Weaver, #43670 | Charlotte, NC |
| Lana Kaye Szczepanski, #43377 | Zebulon, NC | Beibei Zhou, #40158 | Lexington, SC |
| Sarah L. Flynn, #40732 | Pittsburgh, PA | Gene Christopher Acuff, #18204 | Mooresville, NC |
| Chong Hyo Hong, #31868 | Dublin, CA | Trei Weston Jolly, #40218 | Charlotte, NC |
| Olufisayo Victor Ijamakinwa, #38117 | Atlanta, GA | Ulysses Musashi Peterson, #42380 | Chicago, IL |
| Heather Leigh Marshall, #38633 | Charlotte, NC | Jack Alexander Watson, #3684 | Fayetteville, NC |
| Darlene M. Rich, #32854 | Louisville, KY | Victoria R. Lauder, #12837 | Norfolk, VA |
| Jack Michael Shandley, #20674 | Cary, NC | Edward Joseph McGowan, #35617 | Arden, NC |
| Thomas Jeffrey Swift, #21937 | Lockport, NY | Wendy Hall Taylor, #18123 | Huntersville, NC |
| George Glenn Adams, #3652 | Bessemer City, NC | Stephen James Swanick, #41970 | Huntersville, NC |
| Robert Anthony Bellia, #35374 | Havelock, NC | Charles Edward Boggs, #2414 | Charlotte, NC |
| Mark DeJaco, #17128 | New London, NC | Thomas J. Geraghty, Jr., #44010 | Cary, NC |
| Richard Lee Farrell, #14570 | Gastonia, NC | Janet A. Jones, #41970 | Huntersville, NC |
| Joanna Louise Gregory, #27130 | Downers Grove, IL | | |



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Notice of Address Change

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| | |
|---------------------|---|
| 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: <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.