



# 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. 12-2021

### Robert N. Brooks, Board’s Executive Director, to Retire December 31

After more than 35 years with the Board, Robert N. Brooks is retiring on December 31, 2021.

In announcing his retirement, Brooks said, “I’ve had a good career with the Board. It was never just a job to me.”

Brooks was hired as the Board’s Deputy Director on April 1, 1986, and has been the Executive Director since April 1, 1991.

Barton W. Baldwin, CPA, President of the Board, has known Brooks for many years. He was president-elect of the NCACPA when Brooks became Executive Director.

Baldwin says he knew from experience that his young friend would be a leader for accounting professionals in North Carolina.

“Everybody knows who Bob is, and they pay attention when he speaks about regulations or the best places to eat,” Baldwin explained.

“He has led North Carolina through unimaginable transitions over the past 30 plus years enabling us to proudly claim our place in the top tier of State Boards of Accountancy. I consider myself fortunate to call him my old friend,” stated Baldwin.

David R. Nance, CPA, the Board’s Deputy Director, said Brooks has worked to build up the reputation of the Board, and wanted to ensure that the CPA title was highly regarded.

Nance said Brooks worked daily to maintain the profession’s high standards and didn’t shy away from holding people he knew to those high standards.

“He generally started most phone calls or discussions from folks that he knew with ‘hey, Bud’ before getting into the nitty-gritty,” explained Nance. “If you had ‘CPA’ behind your name, you needed to uphold the expectations of being a CPA.”



**Robert N. Brooks**

Brooks’s dedication to the CPA profession’s integrity is evident through his work with state and national organizations such as the NCACPA and NASBA.

Much of Brooks’ work with NASBA focused on the Uniform CPA Exam.

For the past 24 years, Brooks has been a member of the NASBA committee that helped facilitate the change from a 19.5-hour paper-and-pencil Exam administered

twice a year to a 16-hour computer-based Exam offered year-round.

“Bob’s long history and leadership in support of the regulation of the CPA profession, expertise and institutional knowledge of the CPA Examination, and insight into the issues that strengthen public protection have been crucial to NASBA and State Boards of Accountancy,” said Ken L. Bishop, President and CEO of NASBA.

“Personally, I will always consider Bob to be a good friend. I congratulate him for a great career and wish him a wonderful retirement. I am truly going to miss him when he retires,” he exclaimed.

In 2012, Brooks received NASBA’s *Lorraine P. Sachs Standard of Excellence Award*, the award that recognizes state board of accountancy executive directors who “have shown exemplary, dedicated and outstanding service and commitment to improving the effectiveness of accounting regulation, both locally and nationally.”

**Brooks continued on page 5**

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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."

**WILLIAM DAVIS OWENSBY, JR., #12643 | WILLIAM D. OWENSBY, JR., CPA | GASTONIA, 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 Respondents stipulate to the following:

1. William D. Owensby, Jr., CPA (hereinafter "Respondent"), is the holder of North Carolina certificate number 12643 as a Certified Public Accountant.
2. William D. Owensby, Jr., CPA (hereinafter "Respondent Firm"), is a registered certified public accounting firm in North Carolina. Hereinafter, the Respondent and the Respondent Firm shall collectively be referred to as the "Respondents."
3. At all relevant times, the Respondent was the supervising CPA of the Respondent Firm and, as such, was the CPA responsible for ensuring that the Board's peer review requirements were satisfied.
4. The Respondent Firm had undergone peer reviews in the past and its next scheduled peer review was due June 30, 2021. On the Respondent Firm's 2020 annual firm renewal, the Respondent stated that the Respondent Firm issued compilations and audits during 2020.
5. The Board staff received notice that the Respondent Firm had been dropped from the AICPA Peer Review Program as of October 13, 2020.
6. The Board staff attempted on multiple occasions to correspond with the Respondent regarding his removal from the peer review program. The Respondent was non-responsive to all inquiries sent by the Board staff.
7. 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.

**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. The aforementioned conduct, if proven, could constitute violations of 21 NCAC 08N .0203(b)(7) (*failure to participate in peer review program*) and 21 NCAC 08N .0206 (*failure to respond to Board inquiries*).
3. 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 the Respondents agree to the following Order:

1. The Respondents' privilege to perform, or participate in, any services subject to peer review as identified in Board rule 21 NCAC 08M .0105 (*Peer Review Requirements*) is revoked until such time as the Respondents are re-enrolled in peer review.

**Approved by the Board on October 18, 2021.**



## Office Closed

### Christmas

Thursday, December 23, 2021

Friday, December 24, 2021

Monday, December 27, 2021

### New Year's

December 31, 2021



## Successful Exam Candidates

The following North Carolina candidates passed the Exam in October 2021:

Kate Rachel Adams  
David Jonathan Bell  
Rebecca Lauren Christensen  
Keenan Mikle D'Arcy  
Abby Renee Duggan  
Anatasha Nicole George  
Hannah Katelyn Headen  
Alan Michael Henson  
Stephen Cooper Herrington  
Erica Fogg Hunter  
Lorraine Danasia Johnson  
Ashley Taylor Kile  
Rachel Ann Lang  
Raquelle Yvonne Leblanc  
Brittany Stanley Lee  
William David Lewis  
Cristina Rebecca Louisos  
Michael Lawrence Lyons  
Morgan Merrill  
Kelly Gail Moore  
James Joseph Morris  
Nathan Anthony Pacello  
Alessandro Leonardo Poppante  
Margaret Prochaska  
Kaitlyn Edna Quinn  
Jacob Alan Reese  
Allie Michelle Richards  
Julian Erastus Taylor  
Ryan van der Poll  
Alex Miguel Vazquez  
Nathaniel Cole Willson

**PROMETRIC**  
TEST CENTER

### Prometric Test Center Open in Wilmington

In November, Prometric Test Center No. 1747 opened on the first floor of DePaolo Hall on the UNC-Wilmington campus.

DePaolo Hall is at 4734 Alumni Drive, Wilmington, NC 28403.

# CPE FAQs Part II



The CPE infographic in the October *Activity Review* covered the basics of the annual CPE requirement. Last month, we answered some of the most frequently asked questions about the general CPE requirement.

This month, we're answering questions about the ethics CPE requirement and the CPE requirement for non-resident CPAs.

- Q.** What is the ethics CPE requirement?
- A.** As part of the annual CPE requirement, licensees must complete a minimum of 50 minutes (one hour) in regulatory or behavioral professional ethics and conduct CPE.
- Q.** Does it matter which ethics course I take?
- A.** Yes. The ethics course must be offered by a sponsor registered with NASBA's National Registry of CPE Sponsors ([NASBAregistry.org/cpas](https://www.nasba.org/cpas)).
- Q.** My firm offers an in-house ethics course. Can I use that to meet the ethics requirement?
- A.** If the firm is a registered sponsor on NASBA's National Registry of CPE Sponsors, you may use the course to meet the annual ethics requirement.
- Q.** Does the ethics requirement apply to a non-resident NC CPA?
- A.** If you are a non-resident CPA (a North Carolina CPA who neither lives nor works in North Carolina), you may satisfy the annual ethics CPE requirement by completing the ethics requirement in the jurisdiction where you are licensed and work or reside.
- If you are licensed and live or work in a jurisdiction that doesn't have an ethics CPE requirement, you must comply with the Board's ethics CPE requirement.
- Q.** If I take a 2-hour ethics class, can I use the "extra" hour to meet the next year's requirement?
- A.** The one-hour ethics requirement is an annual requirement, so you cannot use "extra" ethics CPE credit to skip taking an ethics course next year.
- However, you may apply the "extra" ethics CPE minutes toward the total number of CPE minutes completed this year.
- Q.** What happens if I don't take an ethics class this year?
- A.** If you don't complete the required ethics course this year (2021), you may be ineligible to renew your license for 2022-2023.
- If you complete the CPE requirement--including the ethics requirement--after December 31, 2021, but before July 1, 2022, you may renew your license, but will receive a Letter of Warning from the Board.
- But, if this is the second time within 5 calendar years that you don't meet the December 31 deadline, the Board may deny your license renewal.
- Q.** I'm a non-resident NC CPA. Do I need to meet North Carolina's CPE requirement?
- A.** As a non-resident CPA you may satisfy the annual CPE requirement by completing the requirement in the jurisdiction where you are licensed and work or reside.
- If you are licensed and live or work in a jurisdiction that doesn't have a CPE requirement, you must comply with the North Carolina's CPE requirement.

## CPA Certificates Issued

On November 22, 2021, the Board approved the following individuals for licensure as North Carolina CPAs:

Corey Nicholas Adams  
Jonathan Dillon Albright  
Morgan McCoy Allman  
Kayla Marie Auger  
Loretta Jo Ayers  
Amanda Kate Baltrucki  
Ashley Arendale Baum  
Kevin Moran Beck  
Kristin Ann Belitz  
Carrie Marie Biggs  
Christopher Michael Bingham  
Jared Alexander Blount  
Sydney Grace Bounds  
Jeffrey Thomas Bowers  
Katsiaryna Bowling  
Kelsey Danielle Broussard  
Kerrie Ann Brown  
Donna Kim Buchsbaum  
Bridgette D. Burchett  
Ryan Giulio Callari  
Caussin Rainier Carter  
Kayla Irene Cody  
Rachel Anna Commerford  
Sean Joseph Conway  
Leslie Ann Cunnane  
Jose Andres Diaz de Villegas  
Ashley Morgan Desjardins  
Alexander LeLon DeVane  
Krista Lynne Dobransky  
Claire Nichole Dockrill  
Christopher Joseph Dominianni  
Kate Allison Downes  
Cameron S. Duncan  
Nicholas Eric Eberhardt  
Benjamin Robert Elliott  
Mark Alexander Fedoronko  
Christopher Dennis Fischer  
Austin John Fishel  
Glenn Michael Fournier, II  
Andrew Thomas Freeman  
Pauline Grant-Jones  
Jana Beth Gregory  
Amy Doshier Grimes  
Samuel Ross Grooms  
Scott Michael Hamel  
Paul Louis Hammons  
Laura McClelland Hanf  
Madelyn Elise Hayes  
Diana Chilton Heard  
Robert Melvin Heer, III  
Hannah Elise Higgins  
Daniel John Hogan  
Paige Courtney Honeycutt  
Jonathan William Howard  
Taylor Elizabeth Irwin  
Jason Leigh Jacobs

Ryan Dana Jones  
Lorraine Jordaan  
Mackenzie Elizabeth Joslin  
Sean Kennedy  
Nicholas Joseph Kovach  
Elizabeth Carolee Kukielka  
Neikelle Alexa Lashley-Ferris  
Grace S. Lee  
Jonathan Garrett Lemelin  
John William LeVan, Jr.  
Caleb James Lewis  
Jiawen Alice Lin  
Mary Mae Link  
Matthew John Lodes  
Zachary Ned Lowman  
Justin Michael Mamros  
Andrew Edwin Mansell  
Mario Joseph Mastrantoni  
Patrick MacKenzie McNamara  
Bryan Nathan McNulty  
Sara Mary Ann Mellen-Stier  
Eric James Mihaly  
Vladimir Milosavljevic  
Michelle Renee Montgomery  
Kris Ann Muller  
William Emmad Nazal  
Nicole Belle Nudelman  
Jared Marcelis Onque  
Samantha Marie Ostmann  
Michaela Pavlusik  
Sarah Ellen Peterson  
Stephanie Pike  
Barbara Rose Platenberg  
Victor Popov

Curtis Darrell Pouncy, Jr.  
Imtiaz Hossain Pranta  
Elizabeth Arline Rauch  
Hilary D'Aintree Relton  
Humaira Aamir Retiwalla  
Jasmine Marie Rodriguez  
Caitlyn Lee Sadowy  
Robert David Sauers  
Erica Landon Senecal  
Yu Fang Shang  
Andrew Thomas Sharp  
Nicholas Evan Shives  
Nicholas William Simpson  
Trisha Marie Sinnett  
Adam Gebel Sitts  
Amanda Lee Skinner  
Alyssa Ayn Smith  
Mark Smolinski  
Jelena Stefoglo  
Corbin Clark Stone  
Greta Clare Teno  
Marian Rebecca Tillman  
Christian Ryan Tomberlin  
Bobbie Nicole Villalpando  
Yuan Wang  
Joseph Paul Warta  
Aaron Robert Weaver  
James Prescott Wickham  
Alexander Craig Wooten  
Bing Xia  
Byung Heum Yun  
Julie Roxanne Zielke

### Exam Score Release Dates

If you take your exam on or before:	Your target score release date is:
December 8, 2021	December 16, 2021
December 31, 2021	January 11, 2022
January 23, 2022	February 9, 2022
February 14, 2022	February 23, 2022
March 9, 2022	March 17, 2022
March 31, 2022	April 12, 2022
April 23, 2022	May 10, 2022
May 16, 2022	May 2, 2022
June 8, 2022	June 16, 2022
June 30, 2022	July 12, 2022

## CPA Certificate Reclassifications

At its November 22, 2021, meeting, the Board approved the applications for CPA certificate reclassification submitted by the following individuals:

### Reinstatement

Shelly Kates Headen, #21731	Oak Ridge, NC
DayIn Jordan Shelton, #42910	Charlotte, NC
Robert E. Starkey, #31999	Jacksonville, FL
Todd Allen Taylor, #26290	Rockledge, FL

### Reissuance

Nanak Sudhakar Mehta, #17814	Indian Land, SC
Corey L. Skolnick, #33210	Raleigh, NC

### Inactive Status

Between November 1, 2021, and November 30, 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."

Crystal Brandenburg Campagna, #21257	Salisbury, NC
Rafael Angel Duque, #37235	Winston-Salem, NC
Stewart Mark Roberts, #14255	Asheville, NC
David Scott Schiller, #15372	Wake Forest, NC
C. Davis Walters, #20434	Durham, NC
Barbara Garlitz, #14230	Hickory, NC
Carly Nicole Kauffman, #44540	Fleetwood, PA
Peter Joseph Fedyszen, #20614	Haymarket, VA
Karen A Kennedy, #21042	Whittier, NC
Dwight Potter, #15365	Cedar City, UT
Jennifer Lee Quigley, #32343	New London, NC
Alan Dale Hilliard, #12985	Greensboro, NC
Patricia Pitts Spitz, 44009	Matthews, NC
Elaine M. Ganfield, #27616	Raleigh, NC
Harry Lewis Albert, Jr., #12490	Cary, NC
David Norman Westbrook, #13738	Charlotte, NC
Edward Lewis Clayton, III, #25558	Charlotte, NC
Robert James Engelking, #42747	Arvada, CO
Monica Jean Graves, #15435	Lewisville, NC
Steven Leon Joyce, #19216	Lakewood Ranch, FL
Lora Francis Pennington, #20983	Jamestown, NC
Morris Lee Pennington, #19346	Jamestown, NC
Lloyd Bonnie Roghelia, #4255	Denton, NC
Kay Bruffey Griep, #23579	Cornelius, NC
Elizabeth Vockel Walker, #36555	Greensboro, NC
Stephen Michael Vanscoy, #33863	Ambler, PA
John Kneelon Boggs, #13187	Cary, NC
Christy L. Pavell, #24929	Amherst, NY
Kelli A. Batianis, #33629	Jacksonville, FL

Brooks, continued from page 1

The NCACPA's CEO, Sharon Bryson, says that over the three decades she has known Brooks, she's never witnessed anyone more passionate about their work.

"Bob's professional commitment has been unceasing, and anyone who knows him recognizes the same," Bryson noted. "I wish Bob only the best and sincerely thank him for the genuine relationship we've had while carrying out our respective roles."

Brooks hasn't made plans for what he'll do in retirement, but says retirement won't change his dedication to the profession.

"I'll miss talking to people, but even though I'll be retired, I'll be available to answer questions. Especially if you ask me to recommend a good restaurant," Brooks said with a grin.

To congratulate Brooks on his retirement, you can send cards to him in care of the Board at PO Box 12827, Raleigh, NC, 27605.

### CPA Firm Registration Renewal Deadline

December 31, 2021, is the deadline for a CPA firm to renew its registration and provide peer review compliance information online through the Board's website, [nccpaboard.gov](http://nccpaboard.gov).

A CPA firm's failure to comply with 21 NCAC 08J, *Renewals and Registrations*, or 21 NCAC 08M, *Peer Review Program*, may result in disciplinary action against the CPA firm's members as specified in 21 NCAC 08J. 0111 and 21 NCAC 08M .0106.

Send your questions about firm registration renewal and peer review compliance reporting to Cammie Emery, Licensing Specialist, at [cemery@nccpaboard.gov](mailto:cemery@nccpaboard.gov).

## CPE Audit Orders

The following matters are excerpted from Consent Orders issued by the Board in response to the findings of the Continuing Professional Education (CPE) audit. Under NCGS 93-12(9), civil penalties are remitted to the North Carolina Civil Penalty and Forfeiture Fund ("Fund") per 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."

### **Margaret Miesiaszek Griffith, #10073** **Charlotte, NC**

The Board opened a case against Margaret Miesiaszek Griffith ("Respondent") for failure to complete the CPE required to renew her North Carolina CPA license.

When completing the 2018-2019 individual certificate renewal, Respondent stated she had completed the CPE required for certificate renewal.

As part of the CPE audit, the Board staff asked Respondent to provide certificates of completion for the CPE reported to meet the 2017 and 2018 requirements. Respondent was unable to substantiate completion of the ethics course to meet the 2017 requirement.

The Respondent's actions as set out above constitute violations of 21 NCAC 08N .0202(a), .0202(b)(3), and .0202(b)(4).

Based on the foregoing and in lieu of further proceedings, the Board and Respondent agree to the following Order:

1. Respondent's CPA certificate is suspended for one (1) year; however, the suspension is stayed. The Board will lift the stay if Respondent engages in further violations of the Board's Rules of Professional Ethics and Conduct.
2. Respondent shall pay a one thousand dollar (\$1,000) civil penalty with this Consent Order.

### **William Robert Lazich, #20212** **Columbia, SC**

The Board opened a case against William Robert Lazich ("Respondent") for failure to complete the CPE required to renew his North Carolina CPA license.

As part of the 2019 and 2020 Letter of Warning audit, the Board staff asked Respondent to provide certificates of completion for the CPE reported to meet the annual requirement. Respondent was unable to substantiate the CPE hours claimed.

The Respondent's actions as set out above constitute violations of 21 NCAC 08N .0202(a), .0202(b)(3), and .0202(b)(4).

Based on the foregoing and in lieu of further proceedings, the Board and Respondent agree to the following Order:

1. Respondent's CPA certificate is suspended for one (1) year; however, the suspension is stayed. The Board will lift the stay if Respondent engages in further violations of the Board's Rules of Professional Ethics and Conduct.
2. Respondent shall pay a one thousand dollar (\$1,000) civil penalty with this Consent Order.

### **Thomas Milton Moyer, III, #12455** **Monroe, NC**

The Board opened a case against Thomas Milton Moyer, III ("Respondent") for failure to complete the CPE required to renew his North Carolina CPA license.

When completing the 2019-2020 individual certificate renewal, Respondent stated he had completed the CPE required for certificate renewal.

As part of the 2019 and 2020 Letter of Warning CPE audit, the Board staff asked Respondent to provide certificates of completion for the CPE reported to meet the 2019 and 2020 requirements. Respondent was unable to substantiate timely completion of the ethics course to meet the 2019 requirement.

The Respondent's actions as set out above constitute violations of 21 NCAC 08N .0202(a), .0202(b)(3), and .0202(b)(4). Per N.C. Gen. Stat. §93-12(9) and by 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. Respondent's CPA certificate is suspended for one (1) year; however, the suspension is stayed. The Board will lift the stay if Respondent engages in further violations of the Board's Rules of Professional Ethics and Conduct.
2. Respondent shall pay a one thousand dollar (\$1,000) civil penalty with this Consent Order.



## 2022 DATES TO REMEMBER

### JANUARY

Jan. 17	Office Closed - Dr. Martin Luther King, Jr., Day
Jan. 24	Board Meeting - Raleigh
Jan. 31	Final Deadline - Firm Renewal & Peer Review Compliance Reporting

### FEBRUARY

Feb. 21	Board Meeting - Raleigh
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### MARCH

March 16	Board Meeting - Raleigh
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### APRIL

April 15	Office Closed - Good Friday
April 21	Board Meeting - Raleigh

### MAY

May 16	CPA Certificate Renewal Begins
May 23	Board Meeting - Raleigh
May 30	Office Closed - Memorial Day

### JUNE

June 20	Office Closed - Juneteenth National Independence Day
June 23	Board Meeting
June 30	CPA Certificate Renewal Deadline

### JULY

July 4	Office Closed - Independence Day
July 25	Board Meeting - Raleigh
July 31	Final Deadline - CPA Certificate Renewal

### AUGUST

Aug. 29	Board Meeting - Raleigh
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### SEPTEMBER

Sept. 5	Office Closed - Labor Day
Sept. 26	Board Meeting - Raleigh

### OCTOBER

Oct. 24	Board Meeting - Raleigh
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### NOVEMBER

Nov. 11	Office Closed - Veterans Day
Nov. 21	Board Meeting - Raleigh
Nov. 24 & 25	Office Closed - Thanksgiving

### DECEMBER

Dec. 1	Firm Renewal & Peer Review Compliance Reporting Begins
Dec. 19	Board Meeting - Raleigh
Dec. 23, 26, & 27	Office Closed - Christmas
Dec. 31	Firm Renewal & Peer Review Compliance Reporting Deadline

*The Board will post changes to dates, times, & locations on the Board's website, [nccpaboard.gov](http://nccpaboard.gov).*



# State Board of CPA Examiners

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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:	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.