



North Carolina State Board of Certified Public Accountant Examiners

CERTIFICATE OF MORAL CHARACTER AND ELIGIBILITY - CPA CERTIFICATE APPLICANTS

TO BE COMPLETED BY APPLICANT:

☐ Original CPA Certificate Applicant ☐ Reinstatement of CPA Certificate ☐ Reissuance of CPA Certificate

Full Name (First/Middle/Last/Suffix)

Mailing Address (Street or PO Box and City, State, and Zip Code)

MESSAGE TO THE CPA COMPLETING THIS FORM:

If you complete this form by hand, please print legibly using blue or black ink. **Please sign all attachments.**

Completing this form is considered using the CPA title. CPAs completing this form who reside and/or work in North Carolina must be licensed by the NC State Board of CPA Examiners to use the CPA title. Persons who complete this form and are not licensed by the NC State Board of CPA Examiners and live outside of North Carolina must be currently licensed by another board of accountancy.

NCGS 93-12(5) requires an applicant for a North Carolina CPA certificate to have good moral character. A CPA is expected to hold a high sense of duty to their fellow citizens and society because of the amount of trust and confidence placed in them by clients and citizens of this State and Nation. As the CPA completing this form, you are evaluating and commenting on the applicant's character, conduct, social relations, and adherence to general principles of ethical conduct.

Moral character references must be properly licensed CPAs and may include, but are not restricted to instructors/professors, employers, fellow employees, fellow professional organization members, neighbors, and public officials. The NC State Board of CPA Examiners will not accept moral character references from a person related by blood or marriage to the applicant. A CPA signing a moral character certificate is expected to have known the applicant for sufficient time to evaluate their moral character. A person signing this form should do so only after careful consideration and after reviewing the properly completed application package to determine that the applicant has made all required disclosures.

I have known the applicant for _____ years, _____ months.

Describe in detail the opportunities you have had to evaluate the applicant's moral character. Attach and sign additional pages if needed.

In your judgment, is the applicant of good moral character (i.e., has a personal history of honesty, fairness, and respect for others' rights and the laws of the State of North Carolina and this Nation) worthy of the trust placed in them by the State of NC and the public, and one who will conscientiously observe the professional responsibilities of a CPA? ☐ **Y** ☐ **N** If not, please explain. Attach and sign any additional pages if needed.

To the best of your knowledge, has the applicant ever been convicted, found guilty of, received a prayer for judgment continued, or pleaded nolo contendere to any offense, excluding non-criminal traffic infractions? ☐ **Y** ☐ **N** If yes, please explain. If yes, attach and sign any additional pages if needed.

If you have questions about the applicant's moral character that are not explained by this form, or if the applicant has disclosed arrest or conviction records, license denial, suspension, or revocation by any licensing agency, you should review the documents to be submitted to the Board with the applicant's application and send a confidential letter outlining any opinions you have concerning these matters. Please send any additional correspondence to the Licensing Section, NC State Board of CPA Examiners, PO Box 12827, Raleigh, NC 27605. Please consider sending such correspondence by certified mail to ensure its receipt. The State Board of CPA Examiners staff may contact you regarding your letter.

Under the penalties of perjury, I affirm that the information, statements, and any attachments made in conjunction with this certificate of moral character are accurate, correct, and complete.

Signature

Date

Reference Name (First/Middle/Last/Suffix)

Job Title/Occupation

Firm/Employer

Mailing Address (Street or PO Box and City, State, and Zip Code)

Daytime Phone Number

Email Address

CPA Certificate Number and Issuing Jurisdiction