



# North Carolina State Board of Certified Public Accountant Examiners

## CERTIFICATE OF MORAL CHARACTER FOR INITIAL UNIFORM CPA EXAM APPLICANT

### THIS SECTION TO BE COMPLETED BY APPLICANT

Applicant's Full Name (First/Middle/Last/Suffix)

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

### THIS SECTION TO BE COMPLETED BY THE INDIVIDUAL PROVIDING THE MORAL CHARACTER REFERENCE

Under 21 NCAC 08F .0103, applicants for the Uniform CPA Examination must demonstrate good moral character. To verify this, the NC State Board of CPA Examiners (Board) will conduct a background check, and each applicant must provide three moral character references from individuals who are not related by blood or marriage to the applicant. The Board may contact any person who provides a character endorsement to confirm their knowledge of the applicant and verify the information provided.

The applicant must disclose to moral character references and the Board if they have ever been arrested, charged, convicted, found guilty, received a prayer for judgment continued, or pleaded *nolo contendere* to any criminal offense, including traffic violations. The applicant must provide a written explanation of each incident and a certified copy of the final disposition of the matter with their application to the Board. The applicant does not need to report any matter that has been expunged by a court.

The applicant must also disclose to moral character references and the Board if they have ever been denied a license by any state or federal agency or have been disciplined while licensed or registered with such an agency. The applicant must provide a written explanation of the matter and a certified copy of the records related to the denial or disciplinary action with their application to the Board.

In providing this moral character reference, I am attesting that:

- I am not related by blood or marriage to the applicant.
- I am personally familiar with the applicant.
- I have sufficient knowledge of the applicant's personal history of honesty, fairness, and respect for the rights of others and the laws of the State of North Carolina and the United States.
- I am aware of all arrests, charges, convictions, guilty verdicts, prayers for judgment continued, and pleas of *nolo contendere* to any criminal offense of the applicant.
- I am aware of all of the applicant's license denials or disciplinary actions by state or federal agencies.

Reference's Name (First/Middle/Last/Suffix)

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

Email Address

Telephone Number

Relationship to Applicant

How Long I've Known Applicant (Months/Years)

Signature

Date