



North Carolina State Board of Certified Public Accountant Examiners

Background Check and Disclosures

The North Carolina State Board of CPA Examiners conducts background checks as part of the Uniform CPA Exam and CPA license application process's good moral character component. Applicants are responsible for providing complete, truthful information about offenses that must be disclosed.

As an applicant, you should not try to decide whether an offense is too minor or insignificant to report. If you are unsure whether something needs to be disclosed, include it. The Board will determine whether the information is relevant to your application.

NOTE: This document provides general guidance and examples to help you understand the disclosure process. The examples are not exhaustive and do not replace the disclosure requirements in an application.

Which offenses do I need to disclose?

You should disclose all offenses required by the application, even if you do not think they will appear on your background check. Do not assume an offense is too minor to report or that you can leave it off your application because it happened a long time ago.

Examples of offenses that must be disclosed include, but are not limited to:

- Traffic violations and offenses
 - Examples include, but are not limited to, speeding, reckless driving, expired registration, driving while impaired, failure to wear a seatbelt, improper passing, running a stop sign or red light, improper equipment, and similar offenses. Do not assume that a traffic offense is too minor to report simply because it did not result in a serious penalty.

IMPORTANT: Traffic offenses fall under the criminal code and are flagged as criminal on the Board's background check.

- Alcohol-related offenses
- Drug-related offenses
- Theft or property-related offenses
- Other criminal charges or convictions

You should disclose an offense even if it:

- Occurred many years ago.
- Was dismissed or reduced to a lesser offense.
- Was resolved without a conviction.
- Was resolved through a diversion program or similar process.
- Involved what you consider to be a minor violation.

You are not required to disclose matters that have been expunged. If you are unsure whether a matter was expunged, disclose it rather than assume it does not need to be reported.

Will disclosing an offense automatically cause my application to be denied?

No. Disclosing an offense does not automatically result in the Board denying your application. The Board reviews the information provided by each applicant and evaluates your application considering your specific circumstances.

Providing complete and truthful information allows the Board to evaluate your application based on the circumstances of the offense and its resolution. Being forthcoming also helps avoid unnecessary delays during the review process.

What information should I include when disclosing an offense?

For each offense, provide as much of the following information as you reasonably can:

- Date or approximate date of the incident
- Type of violation, charge, or offense
- City and state where the incident occurred
- A brief description of what happened
- Outcome or disposition, including whether the matter was dismissed, reduced, or resulted in a conviction
- Any penalties or requirements, such as fines, license suspension, probation, community service, or other court-ordered conditions

What should my explanation look like?

Your explanation does not need to follow a specific format; you do not need to provide a formal legal statement or use legal terminology. Explain what happened, how the matter was resolved, and any applicable penalties or requirements. Provide as much detail as you can, but do not speculate about information you do not remember.

The examples below illustrate the type of information that can be helpful. They are not templates, and you do not need to use the same wording.

Example: Traffic Violation

In March 2022, I was cited for speeding in Raleigh, North Carolina. I was driving 15 mph over the posted speed limit. I paid the fine, and the matter was resolved. There were no additional penalties or license suspensions associated with the violation.

Example: Alcohol-Related Offense

In September 2019, I was charged with underage possession of alcohol in Orlando, Florida. The charge was dismissed after I completed the required conditions. There were no additional penalties.

Example: Drug-Related Offense

In May 2018, I was charged with possession of marijuana in Charlotte, North Carolina. I was convicted and received probation and community service. I completed all requirements, and the matter was closed.

Example: Financial Offense

In August 2020, I was charged with obtaining property by false pretenses in Dallas, Texas, involving approximately \$2,500. The charge was later dismissed. I did not receive any additional penalties.

Do I need to provide court records or other documentation?

When disclosing offenses, it is best to provide as much information as possible, including driving records and other court-related documents. If court records are reasonably obtainable, the Board asks that you include them. The more information the Board has, the better it can evaluate your application in light of your specific circumstances. Divorce and custody records are not required unless there are associated criminal charges.

The Board acknowledges that obtaining certain records can be difficult, particularly when it requires traveling a long distance or navigating an expensive, complicated process. If records are difficult to obtain, provide a thorough explanation of the circumstances and what would be required to obtain them.

If the Board needs additional records or documentation to complete its review, staff will contact you to explain what is required. Please respond promptly to requests for information.

What if I don't remember all the details?

The Board understands that you may not recall the exact date, charge, or circumstances of an older incident. Provide the information you do remember and clearly note anything you are unsure about. An approximate date or general description is more helpful than omitting an offense from your application. Do not guess or present uncertain information as fact.

If the Board needs additional information or documentation, staff will contact you. Please note that your application cannot be approved until you respond to the Board's request for information.

Do I need to disclose offenses that were dismissed or reduced?

Yes. If an offense is required to be disclosed, you must report it even if it was:

- Dismissed
- Reduced to a lesser offense
- Resolved without a conviction
- Resolved through a diversion program or similar process

The fact that an offense was dismissed, reduced, or otherwise resolved does not mean it can be omitted from your application.

You are not required to disclose matters that have been expunged. If you are unsure whether a matter was expunged, disclose it and let the Board determine whether additional information is needed.

Do I need to disclose an offense that occurred in another state?

Yes. If an offense must be disclosed, you should report it regardless of where it occurred. Include the city and state where the incident took place, along with as much additional information as you reasonably can. The same disclosure requirements apply to offenses that occurred in North Carolina and those that occurred elsewhere.

What happens if the background check reveals information I did not disclose?

If your background check reveals an offense you did not disclose, the Board may ask you to provide additional information. Failure to provide it can delay the processing of your application. The best way to avoid unnecessary delays is to disclose all required information when you apply, even if you are unsure whether an offense will appear on your background check.

What if an offense I disclosed does not appear on my background check?

That is okay. You should not leave an offense off your application simply because you do not expect it to appear on your background check. The information you provide on your application and the results of your background check may not always be identical. The background check is one part of the Board's application review process, and you are responsible for providing complete and truthful information regardless of what the background check reveals.

Have Questions or Need Help?

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