Activity Review

North Carolina State Board of Certified Public Accountant Examiners

1101 Oberlin Road, Suite 104 • PO Box 12827 • Raleigh, NC 27605 • 919-733-4222 • No. 03-2010

2010-2011 Online Certificate Renewal Now Available

Online individual license renewal for the 2010-2011 license year is now available on the Board's web site, **www.nccpaboard.gov**.

To renew online, a CPA must have his or her NC CPA certificate number, his or her Social Security number, the number of CPE hours completed to meet the 2009 CPE requirement, and a valid MasterCard or VISA account number (including the security code) with the card expiration date and complete billing address.

Please note that each licensee's renewal must be a separate and distinct online transaction.

If a CPA firm has multiple licensees and prefers to submit a lump sum payment by mail and needs renewal forms faxed or e-mailed to the firm, please submit a list of the licensees and their certificate numbers by fax to (919) 733-4209 or by e-mail to **alices@nccpaboard.gov**.

To access the online renewal, the licensee must log onto the Board's web site, **www.nccpaboard.gov**, and click on the "online renewal" link located at the bottom of the menu on the left-hand side of the page.

When the renewal page displays, the licensee will click on the "individual" link to launch the renewal process.

On the "Licensee Log-In" page, the licensee will enter his or her Social Security number and North Carolina CPA certificate number and click "submit."

NOTE: If a licensee wishes to keep a copy of the information submitted during the renewal process, he or she must print each page of the online renewal after he or she provides the required information, but before clicking the "submit" button.

If the Social Security number and certificate number entered match the information in the Board's records, the first page of the online renewal, "Pertinent Data on File," will display.

This page of the renewal pertains to the licensee's contact information, concentration area, occupation area, job title, and AICPA and NCACPA membership information.

Each licensee must provide the Board with a complete address, including business name, mailing address, e-mail address, and telephone number so that the Board will have complete and accurate contact information.

To update an address, the licensee must click on the blue highlighted link (such as Mailing Address or Home Address) to change each type of address (mailing address, home address, or business / practice address).

If a complete mailing address is not provided, the licensee will not be allowed to continue with the renewal process.

If a licensee is using his or her home address or business / practice address as the mailing address, the licensee does not need to list the same address in two categories (such as mailing address and home address or mailing address and business / practice address).

Please note that the address selected as the licensee's mailing address is the address that will be displayed in the searchable database on the Board's web site. If a licensee does not want his or her home address to display on the Board's web site, he or she must select the business / practice address as the mailing address.

In the "Certificate and Licensee Information" section, the licensee must select the proper occupation and concentration category from the pop-up lists, type in his or her job title, indicate if he or she is a member of the AICPA and / or NCACPA, and click the "continue" button.

CPE compliance information is entered on Page 2 of the renewal. The licensee must read each item carefully, select the appropriate answer, and click "submit."

NOTE: If the licensee selects answer "B" because he or she was li-

License Renewal
continued on page 2

www.nccpaboard.gov

In This Issue...

2010 Board Meetings 7
Certificates Issued 7
Inactive Status 7
Renewal Information 3

The Board office will be closed Friday, April 2, 2010, in observance of Good Friday.

License Renewal

continued from front

censed after January 1, 2010, the licensee will not be able to view Page 3 where licensees who report CPE will enter the CPE hours completed. Instead, the licensee will be automatically directed to Page 4.

The third page of the renewal is used to calculate the number of hours of CPE carry-forward from 2008, the CPE credit hours earned in 2009, and the CPE hours for carry-forward into 2010.

If the number of carry-forward hours brought forward from 2008 (Block A) does not agree with the licensee's records, the licensee must contact Cammie Emery by e-mail at **cemery@nccpaboard.gov** for verification of the licensee's CPE hours. After the CPE hours are verified by Board staff, the renewal process may be completed.

The system will automatically add the carry-forward hours earned in 2008 (Block A) to the CPE hours earned in 2009 (Block B), and place the total in the Block C. The hours available for carry-forward will be automatically calculated in Block D (carry-forward hours cannot exceed 20).

NOTE: If the licensee's CPE requirement for 2009 was prorated, he or she may carry forward up to 20 hours in excess of the annual requirement.

After clicking the "submit" button, the licensee will be taken to Page 4 of the renewal, "Moral Character Data."

On this page, the licensee must answer each question and type a brief explanation of each affirmative answer in the text box at the bottom of the page and click "submit."

The moral character data for a licensee who has not previously filed a certificate renewal is applicable for the period since the filing of his or her certificate application.The moral character data for licensees who have not previously filed a certificate renewal is applicable for the period since the filing of their certificate application.

Page 5 is an affirmation which states that the licensee has read the North Carolina Accountancy Statutes and Rules. The statutes and rules are available on the Board's web site, **www.nccpaboard.gov**.

In addition, the licensee is certifying that the information provided on the renewal form is correct and complete. When the licensee accepts the statement on Page 5 and clicks the "submit" button, he or she will be directed to the payment page.

The Board's web site is certified by Comodo as secure for web-based transactions; all e-commerce transactions are directed through the VeriSign gateway.

For additional information about Comodo, please visit **www.comodogroup.com**; for additional information about VeriSign, please visit **www.verisign.com**.

In addition, the underwriters at BB&T, the Board's financial institution of record, have reviewed and approved the payment transaction portion of the Board's web site as part of the bank's "Trustkeeper" program.

Please note that the Board accepts only MasterCard and VISA for online payment of the renewal fee. All fields on the payment page of the renewal are required. If the licensee does not fill in all fields properly, the transaction will fail and the licensee will be prompted to correct the information entered.

Account information is not submitted until the "submit" button is clicked; account information is not stored in the Board's records.

After the transaction is complete, the licensee may print the acknowledgment page to confirm that the renewal was processed; the credit card statement serves as the licensee's payment receipt.

A licensee who does not wish to submit credit card information using the secure web site, but still wishes to pay by credit card, may submit a copy of his or her online renewal form by answering all questions on each page of the renewal, printing each page as it is completed (but before clicking "submit"), signing the renewal, and faxing the completed pages, including the completed credit card information page, to the Board at (919) 733-4209.

A licensee who wishes to submit the renewal form with a check or money order may do so by answering all questions on each page of the renewal, printing each page as it is completed (but before clicking "submit"), signing the renewal, and mailing the completed pages, with a check or money order for $50.00 payable to "State Board of CPA Examiners," to PO Box 12827, Raleigh, NC 27605-2827.

Online renewals are processed in real time; the Board's database is updated immediately. A licensee may check the status of his or her renewal by using the "Licensee Search" function of the Board's web site to confirm that the license expiration date has been changed to June 30, 2011.

Licensees are encouraged to renew early; as the June 30 renewal deadline draws nearer, licensees may experience server slowdowns which may delay or prevent renewals from being processed.

Licensees who do not submit a properly completed renewal and the $50.00 fee prior to July 1, 2010, may receive a Letter of Demand from the Board. Failure to submit the renewal form and fee within 30 days of the mailing of the Letter of Demand will result in an automatic forfeiture of the licensee's NC CPA certificate.

Licensees who elect to be placed on retired or inactive status may do so by submitting the proper form to the Board prior to July 1, 2010. Forms for inactive or retired status are available on the web site, **www.nccpaboard.gov**, by calling (919) 733-4222, or by sending an e-mail to **vanessiaw@nccpaboard.gov**.

If you have questions regarding the renewal process, please contact Buck Winslow, Manager of Licensing, by e-mail at **buckw@nccpaboard.gov** or by telephone at (919) 733-1421.

2010-2011 North Carolina Online Certificate Renewal Instructions

The Board staff encourages licensees to renew early. If there is a problem with a licensee's renewal and staff finds it at the beginning of the renewal season, the licensee may have time to correct it. If a licensee renews close to the June 30 deadline, he or she may encounter renewal server slowdowns and may miss the opportunity to correct problems. A licensee who fails to renew will forfeit his or her CPA certificate.

A licensee may print the final renewal acknowledgement page to confirm that his or her renewal was processed; a credit card statement also serves as a receipt. If a licensee wishes to keep a copy of the information submitted, he or she may print each page of the online renewal **after** he or she has completed the information required, but **before** clicking the "continue" button. A licensee may also check his or her personal record in the "Licensee Search" section of the Board's web site, **www.nccpaboard.gov**, to confirm an updated expiration date for his or her certificate. The web site is updated in real time. If a licensee encounters errors during the renewal, he or she should restart his or her computer and try again; restarting the computer fixes the majority of problems that occur.

A licensee will need four things to complete his or her renewal: 1) his or her North Carolina CPA certificate number; 2) his or her Social Security number; 3) the number of CPE hours earned to meet the 2009 requirement; and 4) a valid MasterCard or VISA number (including security code) and valid expiration date. The Board's web site is certified as secure by Comodo for web-based transactions.

I. Page 1 of the online renewal lists the licensee's personal information from the Board's files. The licensee must review and correct the information as necessary so that the Board's records are current and complete. A licensee must provide the Board with a full address, including business name, mailing address, e-mail address, and telephone number so that the Board will have complete, accurate information and will be able to contact the licensee if necessary. Addresses are updated by clicking on the blue highlighted link (such as Mailing Address) and changing each address (mailing address, business/practice address, or home address) as needed. A licensee will not be allowed to complete the renewal and exit the system without providing a mailing address. If a licensee is using his or her home address or business address as the mailing address, he or she does not need to list the same address in two categories (such as mailing address and home address or mailing address and business/practice address). However, the Board must have a licensee's home **and** business address on file. Use only the occupation and concentration categories provided in the pop-up lists.

II. Page 2 of the online renewal pertains to the mandatory CPE requirement.

A. If a licensee completed the 40-hour requirement, including at least eight (8) hours of non-self study credit and the required Board-approved ethics course, in calendar year 2009, check Box A. If a licensee was certified in North Carolina during the second, third, or fourth quarters of 2009, his or her CPE requirement for that year is prorated (30 hours, 20 hours, and 10 hours respectively). Hours earned in excess of the minimum requirement may be carried forward into 2010 (maximum carry-forward is 20).

B. If a licensee was certified in North Carolina after January 1, 2010, check Box B because persons certified after that date may not report any CPE earned in 2009 or any carry-forward from prior years. The licensee will not be able to view Page 3 where licensees who report CPE input the hours taken, but will be automatically redirected to Page 4 instead.

C. If a licensee took some of his or her 2009 CPE after the December 31, 2009, deadline, but before June 30, 2010, and needs to use those courses to meet the 2009 requirement, check Box C. Taking CPE after the deadline may result in a letter of warning pursuant to 21 NCAC 08G .0406(b). If a licensee did not meet the CPE requirement by June 30, 2010, he or she does not qualify for renewal.

Instructions
continued on page 4

Instructions *continued from page 3*

D. If a licensee took some of the 2009 CPE after the December 31, 2009, deadline, but before June 30, 2010, and the Board granted him or her an extension, check Box D. Note that an extension must have already been formally approved by the Board, and the licensee should have received written confirmation that the extension was granted.

E. If a licensee is a non-resident of North Carolina, he or she may comply with the CPE requirements in the state where he or she lives or works **and is licensed**. [21 NCAC 08G .0410]. To claim compliance with out-of-state CPE requirements, check Box E. If a licensee checks Box E, North Carolina will no longer track any carry-forward hours for the licensee. If a licensee shows a North Carolina address, he or she will not be allowed to choose this option.

III. Report CPE hours on Page 3. The Board will audit a sample of licensees to ensure compliance. Individuals selected for the CPE audit will be contacted by the Board and must provide the required documentation by the deadline specified.

A. Block A shows the number of carry-forward hours brought forward from 2008 (20 maximum). If this number does not agree with the licensee's records, he or she should e-mail Cammie Emery at **cemery@nccpaboard.gov** before completing the online renewal. Staff will verify the licensee's claim so that he or she may properly complete the renewal after the issue has been resolved.

B. Enter the total number of CPE hours for the courses earned in 2009. If a licensee completed courses between January 1 and June 30, 2010, he or she may renew by combining the 2009 and 2010 hours, but he or she may be issued a letter of warning.

C. The renewal system will automatically add the carry-forward hours earned in 2008 (Block A) to the CPE hours earned in 2009 (Block B), and put the total in the Total Hours Reported block (Block C). Forty hours is the minimum total unless the 2009 CPE requirement was prorated or the licensee is claiming compliance with another state's CPE requirement [21 NCAC 08G .0401(e)].

D. The hours available for carry-forward will be automatically calculated in Block D (carry-forward hours cannot exceed 20). **NOTE:** If the CPE requirement for 2009 was prorated, the licensee may carry over up to 20 hours in excess of the requirement.

IV. Moral character data is requested on Page 4. Please answer the appropriate item(s) affirmatively and type a brief explanation in the text box at the bottom of Page 4. The moral character data for licensees who have not previously filed a certificate renewal is applicable for the period since the filing of their certificate application.

V. Page 5 is an affirmation which states that the licensee has read the North Carolina Accountancy Statutes and Rules. The most current copy may be accessed on the Board's web site, **www.nccpaboard.gov,** or by clicking the links embedded in the renewal. The licensee is also certifying that the information provided on the online renewal is correct and complete.

VI. The Board accepts **only** MasterCard and VISA or a debit or purchasing card with the MasterCard or Visa logo for payment. The renewal is considered incomplete if a credit card charge is not authorized by the issuing financial institution. If a licensee wishes to mail the completed form with a check or money order, he or she may do so by signing the last page of the renewal and submitting all pages of the completed form and the required fee to the Board at PO Box 12827, Raleigh, NC 27605-2827.

Change of Status: A licensee may elect retired or inactive status by submitting the proper form. CPAs on inactive or retired status are not required to renew their certificates, report CPE, or pay a renewal fee. A licensee may obtain the form for inactive or retired status from the Board's web site, **www.nccpaboard.gov,** or by calling the Board office at (919) 733-4222. The deadline to request retired status is June 30. A licensee may qualify for retired status if he or she is completely retired, will not receive compensation for **any** personal services (accounting or otherwise), and verifies his or her intention never to return to active status. The licensee must also verify that he or she will not sign as a CPA if he or she does any volunteer accounting work. A licensee may request inactive status by submitting the proper form by June 30. CPAs on inactive status may keep their CPA certificates, but must confirm that they will not use the CPA title in any way while on inactive status.

Essential Continuing Professional Education Information

General Information — All CPAs on active, "can't use title," or probationary status must comply with the CPE requirements and pay an annual renewal fee. A licensee is required to complete at least 40 hours of CPE per calendar year to renew his or her certificate. The deadline for reporting CPE credit earned is June 30. CPE hours are reported during the online certificate renewal process. Detailed listings of courses taken to meet the requirement are not submitted to the Board unless a licensee receives a letter specifically requesting such documentation. CPE hours must be rounded **down** to the nearest half-hour after the first full hour of credit has been earned. The Board's CPE rules are found in Title 21, North Carolina Administrative Code (NCAC), Chapter 08G, Section .0400. Please refer to the Board's web site, **www.nccpaboard.gov**, for the current CPE rules.

Self-Study Courses — At least eight (8) hours of CPE credit earned in any calendar year must be non-self study, excluding any carry-forward hours used to meet the minimum requirement. Another self-study rule stipulates that the amount of credit for all self-study courses is based on the average completion time in 50-minute hours as determined by the sponsor. Questions regarding the way the sponsor calculated the hours recommended must be answered by the course provider.

One example of self-study material that **does not** meet the Board's requirement for appropriate instructional design is a "course" that consists of an examination on periodicals, guides, magazines, subscription services, books, reference manuals and supplements (e.g., *Journal of Accountancy*, *CPE Direct*, tax services and handbooks, audit guides, etc.). Such programs do not meet this requirement because the material studied is not designed primarily for CPE purposes [21 NCAC 08G .0404(e)].

Ethics CPE Requirement –21 NCAC 08G .0410 requires all licensees to take annually either two hours of Board-approved ethics CPE in a group study format or four hours of Board-approved ethics CPE in a self-study format. Information on courses that will satisfy the requirement is made available to licensees in the Board's newsletter, the *Activity Review*, and on the Board's web site, **www.nccpaboard.gov**. **A non-resident licensee who does not have an office in North Carolina is considered to have met the Board's ethics requirement if he or she meets the ethics requirement in the jurisdiction where the licensee *is licensed* and works or resides.** If the jurisdiction of employment or residence does not require an ethics program, one of the North Carolina-approved courses must be completed. Submit questions regarding the ethics CPE requirement to Cammie Emery by e-mail at **cemery@nccpaboard.gov**.

Registered Sponsors — The Board registers sponsors that agree to conduct programs that enhance a CPA's professional skills and meet other minimum standards. These organizations have also agreed to keep records of their programs for five years. This requirement removes some of the burden of record-keeping for CPAs taking the course, but it does not automatically mean that a CPA may claim credit for a course. A licensee is responsible for selecting the CPE courses he or she attends, and a licensee should pick only those courses that will improve his or her professional competence. The Board's office maintains a database of registered CPE sponsors on its web site, **www.nccpaboard.gov. The Board's staff can only confirm that a sponsor is registered**, **not that a particular course can be used for CPE purposes.** Due to the large number of licensees and the volume of courses offered, the Board staff cannot "pre-approve" CPE courses.

Non-Registered Sponsors – Pursuant to 21 NCAC 08G .0404(f), a licensee may claim CPE credit for continuing education programs that are conducted by non-registered sponsors. Please refer to 21 NCAC 08G .0403 and .0404 for the types of coursework that might qualify, as well as the standards that such courses must meet. **A licensee does not need to submit his or her documentation to the Board at the end of each year; a licensee should keep the documentation in his or her files for five years**. Complete and accurate information regarding sponsors and courses is essential. Such documentation should include, but is not limited to:

1) Proof of completion of a course (must include licensee's name as the course participant, course title, date of completion, and CPE hours recommended). **This is the most important piece of documentation that licensees should save.** Proof of registration or copies of course agendas are **not** adequate proof of attendance;

2) The instructor's biography, indicating both general teaching competence and particular mastery of the subject matter of the course;

CPE Information
continued on page 6

CPE Information *continued from page 5*

3) A description of the facilities used and the number of other participants;

4) Information about the course developer and sponsor; and

5) A description of course objectives, prerequisites, experience level, content, required advance preparation, teaching method used, and CPE credit recommended.

General Guidelines — CPE courses offered by any sponsor should be on a professional level and should relate to the field of accountancy. The seven approved subject areas for CPE programs as set forth in 21 NCAC 08G .0404(b) are:

1) Accounting and Auditing

2) Consulting Services

3) Ethics

4) Management

5) Personal Development

6) Special Knowledge and Applications

7) Tax

Examples of courses that may not meet such criteria are:

1) Basic courses in accountancy and related technical subjects;

2) Programs not designed for professional competence, such as:

a) Information for the general public on matters such as personal money management, personal investments, elementary income tax, social security, and retirement benefits,

b) Sales-oriented presentations for office equipment and other system applications;

3) Programs that do not contribute to knowledge of the field of accounting, such as:

a) Programs restricted to the policies and procedures of a particular company or organization,

b) Programs presenting sophisticated scientific and technical knowledge generally considered beyond the scope required for the practice of accountancy.

Audit of CPE Reports – Staff will audit a computer-generated, random sample of licensees each year. If selected for the audit, it is the licensee's responsibility to contact sponsors directly and obtain verification from them if needed.

Carry-Forward Hours – Carry-forward hours are designed to be an "insurance policy" to guard against situations where circumstances prevent a licensee from completing the full 40-hour CPE requirement by December 31. If a licensee does not maintain 20 hours of carry-forward, he or she increases the risk of receiving a letter of warning or being ineligible to renew his or her certificate. Twenty (20) hours is the maximum carry forward. New North Carolina CPAs should also be aware that they may not claim carry-forward from the calendar year before the year they were certified **in North Carolina**. Carry-forward hours do not maintain their characteristics *(e.g.* self-study, group study, ethics, etc.*)*. Note that a licensee may earn half hours after the first whole hour earned in a single program. Therefore, a licensee may carry forward CPE hours in half-hour increments. CPE credit should be rounded **down** to the nearest half hour after the first whole hour has been earned.

Extensions of Time to Complete CPE — Extensions of time to complete CPE requirements may be requested by submitting a completed extension request form that is available on the Board's web site, www.nccpaboard.gov. However, the Board will generally approve extensions only when circumstances indicate a **severe** personal hardship *(e.g.,* severe illness*)*. Failure to complete courses on time due to business circumstances probably will **not** be approved. Note that extensions are not granted past June 30. Extension requests should be submitted by April 1.

Penalties for Noncompliance — Licensees who fail to comply with the CPE requirements are subject to a Letter of Warning or forfeiture as outlined in 21 NCAC 08G .0406(b).

Certificates Issued

At its February 22, 2010, meeting, the Board approved the following applications for licensure:

Katherine Leigh Anthony
Cara McCauley Applegate
Veronica Ann Beichner
Sarah Elise Boodman
Heather Elisa Bush
Oyin "Celeste" Omotayo Charles
Eric R. Cheek
Leah E. Coveleski
Bradley William Cox
Rhonda Kay Devan
Andrew James Eaker
Jared Prescott Edens
Joseph James Esposito, Jr.
Laura Brooke Farren
Timothy David Gacsy
Alexandra Lozovaya Gatti
Daniel Scott Gray
Anna Passantino Grofic
Chase Hardy Hale
Kelly Carroll Hamilton
William Stephen Hart
Heather Marie Hewitt
Elizabeth Briggs Holt
Charlotte Chandler Jacobs
Robert Prial James
John Paul Jones II
Karin Langbehn-Pecaut
Ana Laura Marquez
Susan Jane McAndrew
Angelyn Kay McKeel
Terri Ashley McQueen
Elizabeth Joanne Minson
Stuart Neal Mull
John Dashiell Nelson
Michelle Nicole Nowlin
Jacob Randall Nunn
Richard Peter Pawliczek, Jr.
Meridith Carson Peele
Sheryl Lynn Reese
William Lee Rogers
Daniel Jesus Ruocco
Roger Franklin Scott
Angela Parsons Sedberry
Kaumil Kiritkumar Shah
Robert Ryan Shellenbarger
David Scott Showalter
Gregory Robert Surratt
Joseph Louis Swope
Benjamin Cramer Tennant
Dustin Hardy Traylor
Nicholas Vincent Troia
Kim Uteson Tyndall
Dana Walker Weaver
Brent Whitney Young
Amy Yuen

Inactive Status

"Inactive," when used to refer to the status of a person, describes one 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 21 NCAC 08A .0308(b) [21 NCAC 08A .0301(b)(21)].

12 / 17 / 09	Jannica Maria Elisabet Barton, #31307	Apex, NC
12 / 17 / 09	Naseem K. Garcia, #32074	Flemington, NJ
12 / 17 / 09	Bradley S. Hanover, #28787	Norfolk, VA
12 / 21 / 09	David Ronald Edwards, #7379	Charlotte, NC
12 / 21 / 09	Patricia Anne Lane Gearheart, #26113	Nashville, TN
12 / 23 / 09	Kimberley Clegg, Beecher, #34449	Concord, NC
12 / 23 / 09	David Joel Bolton, #15278	Philadelphia, PA
12 / 23 / 09	Sarah Sealey Jacques, #31467	Charlotte, NC
12 / 28 / 09	Robert E. Schimmel, #22020	Chesterfield, MO
12 / 28 / 09	Michael Douglas Sieman, #32585	Aberdeen, NJ
12 / 28 / 09	W. Paul Wickham, #27464	Charlotte, NC
12 / 28 / 09	John Hutchinson Wood Jr., #22004	Yorba Linda, CA
12 / 29 / 09	Thomas Dean Childers, Jr., #32440	Travelers Rest, SC
12 / 29 / 09	Helen Glover Coley, #1455	Davidson, NC

2010 Board Meetings

April 26
May 20
June 23*
July 19
August 23
September 20
October 21
November 22
December 20

Unless otherwise noted, meetings are held at the Board office at 1101 Oberlin Road, Raleigh, and begin at 10:00 a.m.

Meetings of the Board are open to the public except, when under State law, some portions may be closed to the public.

The agenda for each meeting is available from the Board's web site, **www.nccpaboard.gov**, approximately five (5) business days before the scheduled meeting.

*Greensboro

State Board of CPA Examiners

Board Members

Michael C. Jordan, CPA
President, Goldsboro

Jeffrey T. Barber, CPA
Vice President, Raleigh

Maria M. Lynch, Esq.
Secretary-Treasurer, Raleigh

Wm. Hunter Cook, CPA
Member, Charlotte

Bucky Glover, CPA
Member, Monroe

Jordan C. Harris, Jr.
Member, Statesville

Jose R. Rodriguez, CPA
Member, Winston-Salem

Staff

Executive Director
Robert N. Brooks

Deputy Director
J. Michael Barham, CPA

Legal Counsel
Noel L. Allen, Esq.

Administrative Services
Felecia F. Ashe
Vanessia L. Willett

Communications
Lisa R. Hearne, Manager

Examinations
Phyllis W. Elliott

Licensing
Buck Winslow, Manager
Alice G. Steckenrider
Cammie Emery

Professional Standards
Ann J. Hinkle, Manager
Mary Beth Britt
Paulette Martin

North Carolina State Board of
Certified Public Accountant Examiners
PO Box 12827
Raleigh NC 27605-2827

PRSRT STD
US Postage PAID
Greensboro, NC
Permit No. 393

23,000 copies of this document were printed for this agency at a cost of $3,196.00 or approximately $.138 per copy in March 2010.

Notice of Address Change

Certificate Holder _____
Last Name Jr./III First Middle

Certificate No. _____ Send Mail to ___ Home ___ Business

New Home Address _____

City _____ State _____ Zip _____

CPA Firm/Business Name _____

New Bus. Address _____

City _____ State _____ Zip _____

Telephone: Bus. ( ) _____ Home ( ) _____

Bus. Fax ( ) _____ E-mail Address _____

Signature _____ Date _____

Mail to: PO Box 12827
Raleigh, NC 27605-2827

Fax to: 919-733-4209

Pursuant to 21 NCAC 08J .0107, all certificate holders and CPA firms must notify the Board in writing within 30 days of any change in address or business location.