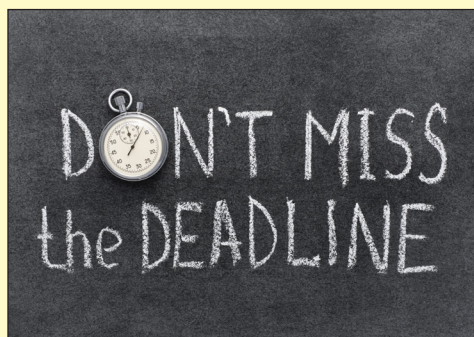




Activity Review

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. 5-2018



CPA License Renewal Deadline is June 30

The deadline for individual CPA license renewal for North Carolina CPAs is June 30.

To access the online renewal, navigate to the Board's homepage, nccpaboard.gov, and click on the "Renew My CPA License" link in the "How Do I" box.

Instructions for completing the renewal were published in the April issue of the *Activity Review* and are included in the online renewal.

When completing your renewal, make sure you check the appropriate box related to your CPE.

Failure to accurately report your CPE or not having the proper CPE may result in a forfeited certificate and a \$1,000.00 civil penalty through a Consent Order.

For general questions about CPA license renewal, contact the Board's Licensing Manager, Buck Winslow, at buckw@nccpaboard.gov.

For specific questions about CPE, contact the Board's Licensing Specialist Cammie Emery, at cemery@nccpaboard.gov.

Board Performs Background Checks on Exam and License Applicants

North Carolina General Statutes §93-2 and §93-12(5) provide that to be eligible to take the Uniform CPA Examination (Exam) and/or be licensed as a CPA in this State, individuals must be of good moral character.

Good moral character speaks to an individual's honesty, integrity, trustworthiness, and fitness to be identified as a CPA.

The initial Exam application asks if the applicant has "ever been charged, arrested, convicted, found guilty of, received a prayer for judgment continued, or pleaded nolo contendere to any criminal offense, excluding non-criminal traffic infractions."

The application also includes an affidavit section whereby the applicant authorizes the Board to "verify any of the representations and information. . .by any means including a criminal records check or other background check."

Similar statements as to good moral character and authorization for the Board to make investigative inquiries are part of the application documents for CPA licensure.

It is incumbent upon each Exam and licensure applicant to carefully review the information presented on his or her application and to provide the proper responses to the questions pertaining to moral character.

Pursuant to 21 NCAC 08F .0103 and .0502, the Board performs criminal



background checks on all initial Exam applicants, original CPA license applicants, and reciprocal CPA license applicants—approximately 1,700 applicants annually.

The background check is performed upon receipt of the application. If the background check is clean, the application moves forward for processing and approval.

If a positive result is identified through the background check, the application is held until the applicant provides the Board with sufficient

Background Checks
continued on page 7

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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."

JOSEPH S. ATWELL, #12973 | GREENSBORO, NC

THIS CAUSE coming before the North Carolina State Board of Certified Public Accountant Examiners (the "Board") at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, at public hearing ("Hearing"), with a quorum present. Pursuant to N.C. Gen. Stat. §150B-41, the Board and Respondent stipulate to the following:

1. Joseph S. Atwell, (hereinafter "Respondent") is the holder of North Carolina certificate number 12973 as a certified public accountant.
2. The Respondent informed the Board that he had received a censure from the North Carolina State Bar ("Bar").
3. The Bar found probable cause that the Respondent had violated their rules of conduct regarding his handling of an estate matter.
4. By virtue of the Bar censure, there is prima facie evidence that the Respondent violated 21 NCAC 08N .0204 (Discipline by Federal and State Authorities) and other Board rules.
5. The Respondent wishes to resolve this matter by consent and agrees 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 Respondent understands and agrees that this Consent Order is subject to review and ap-

proval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

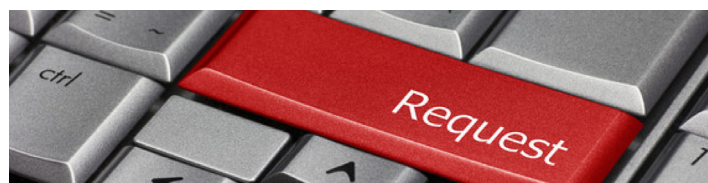
BASED UPON THE FOREGOING, the Board makes the following Conclusions of Law:

1. The Respondent is 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 facts are prima facie evidence that, if proven at hearing, would establish a violation of 21 NCAC 08N .0204.
3. Per N.C. Gen. Stat. §93-12(9), 93-10(b) and also by virtue of 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. The Respondent, Joseph S. Atwell, is censured.
2. The Respondent's certificate is suspended for one (1) year. That suspension is stayed.
3. The Respondent shall remit with this signed Consent Order a two thousand dollar (\$2,000) civil penalty.

Approved by the Board April 23, 2018.



Request for Inactive Status

NC CPAs may request inactive status through the Board's website, nccpaboard.gov. To access the online form, click on the "Request Inactive Status" link in the "How Do I" box on the homepage.

After completing and submitting the form, you will receive an email from the Board that summarizes the information you entered and notifies you that your request for inactive status has been approved.

2018 Board Meetings

MAY	JUNE	JULY	AUGUST
Raleigh, NC Thurs., May 24 10:00 a.m.	Winston-Salem, NC Fri., June 22 10:00 a.m.	Raleigh, NC Mon., July 23 10:00 a.m.	Raleigh, NC Mon., Aug. 20 10:00 a.m.
SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER
Raleigh, NC Mon., Sept. 17 10:00 a.m.	Raleigh, NC Thurs., Oct. 25 10:00 a.m.	Raleigh, NC Mon., Nov. 19 10:00 a.m.	Raleigh, NC Mon., Dec. 17 10:00 a.m.

Board meetings are open to the public and licensees and candidates are encouraged to attend. Raleigh meetings are held at the Board office.

The June 22, 2018, Board meeting will be held at the Marriott, 425 N. Cherry Street, Winston-Salem.

If you plan to attend the meeting, please contact Robert N. Brooks at rbrooks@nccpaboard.gov no later than June 13 so seating arrangements can be made.

2018 Uniform CPA Exam Score Release Dates

April 1 - June 10 (Q2) Testing Window	
Section	Target Score Release Date
AUD, FAR, & REG	June 27
BEC	June 29
July 1 - September 10 (Q3) Testing Window	
If you take your Exam on/before:	Target Score Release Date
July 1 – August 31	September 11
September 1 – September 10	September 19
October 1 – December 10 (Q4) Testing Window	
If you take your Exam on/before:	Target Score Release Date
October 1 – November 30	December 11
December 1 – December 10	December 19

Source: AICPA

RECLASSIFICATIONS

At its April 23, 2018, meeting, the Board approved the applications for reinstatement and reissuance submitted by the following individuals:

Reinstatements

Amy Elizabeth Wellman Barrett, #19635	Orange Park, FL
Minh Truong Graham, #29267	Raleigh, NC
Sonia Michie Sesta, #35049	Matthews, NC
Christy Alexander Tyndall, #18205	Charlotte, NC

Reissuance

Kelly Thornton Hughlet, #29609	Carolina Beach, NC
Yuliya Sergeyevna Morris, #37859	Wake Forest, NC
Chase Corbin Sommer, #41107	Raleigh, NC

DARREN L. BRADY, #31712 | CHARLOTTE, 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 Respondent stipulate to the following:

1. Darren Brady, (hereinafter "Respondent") is the holder of North Carolina certificate number 31712 as a certified public accountant.
2. The Board received a complaint from one of the Respondent's non-attest clients.
3. At the Respondent's request, the client provided the Respondent a loan of \$150,000. The loan was reflected in a promissory note ("Note") dated August 28, 2008. The Respondent was to pay off the Note through monthly installment payments.
4. The client made the loan based upon the Respondent's representation that he intended to use the money to purchase the portfolio of another CPA firm and open a new location.
5. The client asserts that rather than using the money to expand his practice, the Respondent made other investments that were unsuccessful.
6. The Respondent has confirmed that the loan proceeds were not utilized to purchase the CPA firm as originally intended.
7. The Respondent has subsequently failed to make timely payments and has defaulted on the loan.
8. The Respondent wishes to resolve this matter by consent and agrees that the Board staff and coun-

sel may discuss this Consent Order with the Board ex parte, whether or not the Board accepts this Consent Order as written. Respondent understands and agrees 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 Respondent is 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 Respondent has obtained a loan from a client and did not apply the proceeds in the way which was represented.
3. The aforementioned conduct constitutes a violation of 21 NCAC 08N .0202 and .0203.
4. Per N.C. Gen. Stat. §93-12(9), 93-10(b) and also by virtue of 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. The Respondent, Darren Brady, is censured.

Approved by the Board April 23, 2018.

Certificates Issued

On April 23, 2018, the Board issued North Carolina CPA certificates to the following individuals:

Ashley Anderson Adams
 Anthony Warner Allen
 Larry Daniel Allen
 Philip Emmanuel Bazikian
 Amanda Leigh Bergantino
 Bridget Jennifer Bergin
 Dennis Keith Berry, Jr.
 Lakshminarayana Bhaskar
 Steven Howard Brown
 Georgette Liana Chastang
 Brian Russell Crutchfield
 Juan Carlos Cruz
 Michelle Gail D'Amico
 Lyman Douglas Dehner
 Andrew Joseph Farris
 Karl Francis Fisher
 Victoria Garnett Ford
 Laura Beth Frazier
 Trevor Clay Gardner
 Keith Thomas Gearity
 Jacob Lawrence Green
 William Joseph Gruspier
 Brandon David Hall
 Lisa Kimberly Hall
 Kelly Ann Hanlon
 Allison Joyce Harden
 Carolyn Ann Harvey
 Rachel Suzanne Hebden
 Robert Alan Henry
 Paul Edward Huckle
 Russell Lowell Hunter
 Lindsay Marie Johnson
 Shaun Farhad Kazemian
 Jonathan Nicholas Keller
 Marissa Ann Kenn
 Brittany Lynne King
 Evan Eugene Kropp
 Justin Michael Locklear
 Svitlana Mykolayivna Loomis
 Patricia Elizabeth Mann
 Jeanne Louise Martin
 Laurel Provitola McAtee

Terrance Mark McCaffery
 Sarah Frances McKinney
 Tyler Wilson Miles
 Jeffrey Brian Moore
 Iryna V. Moysova
 Terry Wayne Mullins
 Mary Therese Murphy
 Patricia Ann Nass
 Jessica Sarah Neal
 Tri Nhu Nguyen
 Alexander Hall Niblock
 Christopher Neal Parker
 Amelia Carrie Minna May Patel
 Ricci Lee Pelland
 Bradley James Peterson
 Larry Matthew Pritchett
 Marie Alexandra Quintana
 Samantha Shafiq Rabi
 Tory Jay Raether
 AnnMarie Renze
 Dennis Christopher Rippey
 Carter Thomas Roberts
 Helene Roth
 Philip Ross Santner
 Zoe Alexis Scheller
 Josepha Segbefia
 Joanne Marie Seward
 Kshitija Prashant Shah
 Andrew Alexander Steel
 Robert Stockel
 Joseph Strawinski
 Steven Braxton Sumner
 Ryan Christopher Sutton
 David Thomas Tunstall
 Aimee Lynne Turner
 Alan Erik Turovlin
 Theresa L. Walner
 Michelle Marie Wells
 Kara Lynn White
 Lisa Allen White
 Kristin Vernelle Wilkerson
 Yuhui Zeng

Do You Follow the Board on Social Media?

You use Facebook, Twitter, and LinkedIn to keep up with your colleagues, friends, and relatives, so why not use social media to keep up with the Board, too?

For the Board, social media is a great tool for keeping applicants, licensees, and the public up-to-date on statute and rule changes, upcoming deadlines, Board meetings, issues affecting the profession, and much more.

Tweet Us, Like Us, Share Us, Join Us

Facebook: <https://www.fb.com/NCCPABOARD>

Twitter: @NCCPABOARD

LinkedIn: search for "North Carolina State Board of CPA Examiners"

Don't forget to bookmark the Board's website, **nccpaboard.gov**.



CPE Audit Consent 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. To view the full text of a Consent Order, use the Licensee Search function of the Board's website, nccpaboard.gov, to look up the licensee's record. In the record, click on the "Details" link and select "View" under the Public Documents heading.

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."

TERESA ANN JONES, #29813 | CHARLOTTE, NC

The Board opened a case against Teresa Ann Jones (Respondent Jones) for failure to complete sufficient CPE, including the mandated ethics course, as required for renewal of her North Carolina CPA license.

Respondent Jones signed a Consent Order in which she accepted the denial of the renewal of her CPA license; the forfeiture for at least one year of her CPA license; and the return of her CPA certificate to the Board within 15 days of her receipt of the Board's notification of its approval of the Consent Order.

Respondent Jones may apply to return her certificate to active status by submitting a reissuance application that includes payment of the application fee; three moral character affidavits; payment of a \$1,000 civil penalty; and proof of completion of at least 55 hours of CPE including an eight-hour accountancy law course as offered by the North Carolina Association of CPAs.

Failure to timely comply with any terms of the Consent Order will be sufficient grounds to revoke Respondent Jones' CPA license.

Approved by the Board March 21, 2018.

PATRICK J. COLEMAN, #32852 | CHARLOTTE, NC

The Board opened a case against Patrick J. Coleman (Respondent Coleman) for failure to complete sufficient CPE, including the mandated ethics course, as required for renewal of his North Carolina CPA license.

Respondent Coleman signed a Consent Order in which he accepted the denial of the renewal of his CPA license; the forfeiture for at least one year of his CPA license; and the return of his CPA certificate to the Board within 15 days of his receipt of the Board's notification of its approval of the Consent Order.

Respondent Coleman may apply to return his certificate to active status by submitting a reissuance application that includes payment of the application fee; three moral character affidavits; payment of a \$1,000 civil penalty; and proof of completion of at least 72 hours of CPE including an eight-hour accountancy law course as offered by the North Carolina Association of CPAs.

Failure to timely comply with any terms of the Consent Order will be sufficient grounds to revoke Respondent Coleman's CPA license.

Approved by the Board April 23, 2018.

NEIL BERNARD MCLEAN, #33148 | HUNTERVILLE, NC

The Board opened a case against Neil Bernard McLean (Respondent McLean) for failure to complete sufficient CPE as required for renewal of his North Carolina CPA license.

Respondent McLean signed a Consent Order in which he accepted the denial of the renewal of his CPA license; the forfeiture for at least one year of his CPA license; and the return of his CPA certificate to the Board within 15 days of his receipt of the Board's notification of its approval of the Consent Order.

Respondent McLean may apply to return his certificate to active status by submitting a reissuance application that includes payment of the application fee; three moral character affidavits; payment of a \$1,000 civil penalty; and proof of completion of at least 44 hours of CPE including an eight-hour accountancy law course as offered by the North Carolina Association of CPAs.

Failure to timely comply with any terms of the Consent Order will be sufficient grounds to revoke Respondent McLean's CPA license.

Approved by the Board April 23, 2018.

THIS CAUSE coming before the North Carolina State Board of Certified Public Accountant Examiners (the “Board”) at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, at public hearing (“Hearing”), with a quorum present, the Board finds, based on the evidence presented at the Hearing on March 21, 2018, that:

FINDINGS OF FACT

1. Edward P. Cooper (hereinafter “Respondent”) is the holder of North Carolina certificate number 14723 as a Certified Public Accountant.
2. The Board has jurisdiction over Respondent and the subject matter of this action.
3. Respondent received at least fifteen (15) days written notice of the Hearing. The notice was achieved by serving a Notice of Hearing by personal service, certified mail, or other method of delivery authorized by N.C. Gen. Stat. §150B-38(c).
4. Venue is proper and the Hearing was properly held at 1101 Oberlin Road, Raleigh, North Carolina.
5. Respondent did not object to any Board Member’s participation in the Hearing of this matter.
6. Respondent was present at the Hearing and was represented by counsel.
7. The Board received a third-party complaint against the Respondent regarding audits performed. Among other things, the Complainant stated that the audit reports prepared by the Respondent for the years ended December 31, 2014, and 2015, respectively, were dated prior to the signing of the management representation letters for each of those years.
8. For the 2014 audit, the audit report and management representation letter were dated July 17, 2015. However, the management representation letter was not signed until November 14, 2016. The audit was issued on that date.
9. Similarly, for the 2015 audit, both the audit report and management representation letter were dated December 1, 2016. However, the management representation letter was not signed until January 30, 2017, and the audit report was not issued until February 10, 2017.
10. At 21 NCAC 08N .0403, the Board has adopted the AICPA Statements on Auditing Standards as generally accepted auditing standards applicable to its licensees.
11. Statement on Audit Standards No. 122 became effective for audits of financial statements for periods ending on or after December 15, 2012. Part of that Statement is codified by the AICPA as AU-C §580 and AU-C 700.
12. Per AU-C §700.41, “[t]he auditor’s report should be dated no earlier than the date on which the auditor has obtained sufficient appropriate evidence on which to base the auditor’s opinion on the financial statements, including evidence that . . . management has asserted that they have taken responsibility for those financial statements.”
13. Per AU-C §580.03, written representations from management are necessary information that the auditor requires in connection with the audit of the client’s financial statements.
14. Because he had not yet obtained signed written representations from management as of the date of the audit report, the Respondent had not obtained sufficient appropriate evidence upon which to base an opinion on that date in violation of AU-C §700.
15. The Respondent is 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.

CONCLUSIONS OF LAW

1. Per N.C. Gen. Stat. §150B-42, this Board Order constitutes a Final Agency Decision of the Board.
2. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code. Pursuant to N.C. Gen. Stat. §93-12(9), the Board has the authority to impose discipline upon the Respondent and Respondent’s certificate and to impose civil monetary penalties.
3. The aforementioned Findings of Fact constitute violations of 21 NCAC 08N .0403.

BASED ON THE FOREGOING, the Board orders in a vote of seven (7) to zero (0) that:

1. Respondent, Edward P. Cooper, CPA, shall pay a civil monetary penalty in the amount of five hundred dollars (\$500.00).

Approved by the Board March 21, 2018.

Background Checks *continued*
from page 1

information that permits processing of the application to proceed.

Please note that the Board's background check software often categorizes traffic offenses as criminal offenses.

The Board's initial inquiry asks the applicant to confirm that the criminal charge is truly the applicant's charge and if it is, to submit a written statement and documentation, such as court documents, to explain the charge.

If the charge is not the applicant's, he or she must provide documentation that confirms an error was made in the source document.

If a positive result is returned from the background check and the applicant did not declare the charge on his or her application, the applicant must explain why he or she failed to disclose the charge.

After receiving the applicant's response to the Board's inquiry, the Board staff summarizes the information and provides it to the Board's Education and Applications Committee for review.

The Committee then instructs the Board staff as to how to handle the matter.

Applicants come from a variety of backgrounds and circumstances, and a blemished record does not automatically disqualify an applicant from sitting for the Exam or becoming licensed as a CPA.

The Board considers each situation on a case-by-case basis, and rarely do the offenses result in an applicant being denied the opportunity to move forward.

Please contact David R. Nance, CPA, Deputy Director, at **dnance@nccpaboard.gov**, or Frank Trainor, Esq., Staff Attorney, at **ftrainor@nccpaboard.gov** with questions about the Board's background checks on Exam and licensure applicants.

Inactive Status

Between April 10, 2018, and April 30, 2018, the individuals listed below were approved 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."

John Wesley Holcomb, #12931	Jonesville, NC
Michael Paul Gericca, II, #39679	Humble, TX
Danny Ray Hughes, #5157	Raleigh, NC
William Logan Lewis, #38918	Glen Allen, VA
Karen Elizabeth Palczuk, #15882	Raleigh, NC
Kirby Ashley Tyndall, #14626	Biltmore Lake, NC
James Norman Berry, Jr., #15160	Kernersville, NC
Jamison Allen Carson, #29229	Fort Mill, SC
David G. Templeman, #20658	Charlotte, NC
Kevin Thomas Manning, #35703	Holmdel, NJ
Elizabeth McCarter Robinson, #17076	Washington, NC
John Wesley Redding, #21508	Mooresville, NC
Kathy Ann Stanley, #13330	Switzerland
Margaret Mann Davis, #14850	Raleigh, NC
Kenneth Michael Deroche, #22801	Thibodaux, LA
David W. Dewar, #8775	Raleigh, NC
Michael Frank Whitehead, Sr., #14354	Cary, NC
Stephen Gerald Farrar, #4178	Cary, NC
Robert D. Keeny, #15636	Chapel Hill, NC
Justin David Morgan, #35230	Stamford, CT
Anne Alden Reed, #15385	Hilton Head Island, SC
Debra Baker White, #19012	Rocky Mount, NC
Joseph Lee Wood, #19997	Elon, NC
James Richard Huddle, #11955	Charlotte, NC
Joseph Lipman, #14475	Nashville, TN
Michael Eugene Powers, #6623	Hickory, NC
Richard Kyle Sykes, #29007	Raleigh, NC
Michael J. Borka, #21664	Raleigh, NC
Thaddeus Lynn Coward, #17152	Greenville, C
Judie Young Davidson, #14227	Gainesville, FL
Rebecca Anne Frahm, #34233	New York, NY
David Charles Radford Hare, #13302	Charlotte, NC
Cantrell Camp Minges, #16009	Rocky Mount, NC
Barbara Jean Raiford, #14647	Kernersville, NC
Patti Moss Blaylock, #21119	China Grove, NC
Charlotte Briggs Chappell, #30195	Chanhassen, MN
Christopher Warren Deitz, #38522	Houston, TX
Steven Gerard Demboski, #19462	Marietta, GA
Joseph Charles Lefebvre, #24287	Supply, NC
Charles Madison Pace, #8794	New Bern, NC
Samuel Miles Upton, #38151	Charlotte, NC



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Home Phone No:	Home Fax:
Personal Email:	
Firm/Business Name:	
Business Address:	
City/State/Zip:	
Business Phone No:	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.