



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. 3-2019

2019-2020 CPA Certificate Renewal

The link to the online individual certificate renewal will be available on the Board’s website, nccpaboard.gov, in April. The deadline for completing the renewal is June 30, 2019.

Look for the link to the online renewal in the “How Do I?” box on the Board’s homepage.

Before starting the online renewal, review the renewal FAQs on page 3 and the renewal infographic on pages 4 and 5.

The full instructions for completing the 2019-2020 renewal are included in the online renewal.

CPE reporting can be the portion of the renewal that causes problems,

so make sure you check the appropriate box related to your CPE.

Failure to accurately report your CPE or not having completed the proper CPE may result in a forfeited certificate and a \$1000.00 civil penalty through a Consent Order.

As required by North Carolina’s Employee Fair Classification Act (EFCA), the renewal includes an Employee Fair Classification Public Notice Statement.

You must certify that you have read and understand the EFCA Statement and certify if you have or have not been investigated for employee misclassification.



If you have been investigated, you must disclose the results of the employee misclassification investigation to the Board.

The Board is required by statute to deny your certificate renewal if you do not answer the questions related to employee misclassification.

If you don’t complete the certificate renewal or request inactive status before July 1, you may receive a Letter of Demand from the Board.

Failure to submit the renewal form and fee or request inactive status within 30 days of receiving the Letter of Demand will result in an automatic forfeiture of your NC CPA certificate.

Send general questions about CPA certificate renewal to Buck Winslow, at buckw@nccpaboard.gov.

Send specific questions about CPE as it relates to your certificate renewal to Cammie Emery, at cemery@nccpaboard.gov.

NASBA SSO Account for Exam Candidates

All Uniform CPA Exam candidates must have a NASBA CPA Candidate Single Sign-On (SSO) account to view, print, or reprint a Notice to Schedule (NTS) and to view Exam scores.

If you have not created your account, visit candidate-portal.nasba.org to get started.

To set up your SSO account, you must use the same first and last name, email address, and date of birth you used when applying to take the Exam.

After entering your personal information, you will enter a jurisdiction code and your unique jurisdiction Candidate ID.

The jurisdiction code is a two-letter state abbreviation; NC is the jurisdiction code for North Carolina candidates.

Your jurisdiction Candidate ID is the candidate number assigned to you by the Board. This number is included in the “NTS Notification Service” email you receive from NASBA.

If you do not have your jurisdiction Candidate ID, email cbtcpa@nasba.org and include your full name and date of birth in your request.

You will use your SSO account to retrieve each NTS and each score for every Exam application you submit to the Board.

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Disciplinary Action

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."

S. PRESTON DOUGLAS & ASSOCIATES, LLP | LUMBERTON, 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 Firm stipulate to the following:

1. S. Preston Douglas & Associates, LLP (hereinafter "Respondent Firm"), is a registered certified public accounting firm in North Carolina.
2. The Board received a referral from the NC Office of the State Auditor ("OSA") alleging that the Respondent Firm had submitted an audit report for a local government entity that did not meet applicable financial reporting requirements.
3. The Board reviewed the audit report and independently reviewed the audit documentation deficiencies identified by OSA.
4. The Respondent Firm's audit procedures did not conform with generally accepted auditing standards in that the documentation was insufficient.
5. The Respondent Firm 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 Firm 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 Firm 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 Firm's failure to perform audit services in accordance with generally accepted auditing standards constitutes a violation of 21 NCAC 08N .0403.

3. Per N.C. Gen. Stat. §93-12(9), 93-10(b) and also by virtue of the Respondent Firm's consent to this order, the Respondent Firm is subject to the discipline set forth below.

BASED on the foregoing and in lieu of further proceedings, the Board and the Respondent Firm agree to the following Order:

1. If the Respondent Firm opts to continue to provide audit services the following conditions must be met:
 - a. Each staff member participating in single audit engagements must take an additional 8-hour group-study A&A CPE course related to Internal Control testing in the single audit environment. The CPE may not be included as part of the annual 40-hour requirement for North Carolina CPAs. The CPE must be completed by May 31, 2019.
2. The Respondent Firm shall pay a one thousand dollar (\$1,000) civil monetary penalty to be remitted with this signed Consent Order.

Approved by the Board February 18, 2019.

2019 Board Meetings			
Monday	April 22	10 a.m.	Raleigh
Thursday	May 23	10 a.m.	Raleigh
Friday	June 21	10 a.m.	Winston-Salem
Monday	July 22	10 a.m.	Raleigh
Monday	August 19	10 a.m.	Raleigh
Monday	Sept. 23	10 a.m.	Raleigh
Thursday	Oct. 24	10 a.m.	Raleigh
Monday	Nov. 25	10 a.m.	Raleigh
Monday	Dec. 16	10 a.m.	Raleigh
<i>Pursuant to NC Gen. Stat. §143-318.10, all official meetings of the Board are open to the public. However, the public may be excluded from certain portions of the meeting as allowed by NC Gen. Stat. §143-318.11.</i>			

FAQs about Online CPA Certificate Renewal

How do I access the online CPA certificate renewal?

The link to the online renewal is in the “How Do I” box on the Board’s homepage, nccpaboard.gov.

Can I renew using a mobile device?

Yes, but it may be easier to complete the renewal on a laptop or desktop computer.

What information do I need to renew online?

You need your Social Security number; your NC CPA certificate number; the number of CPE hours completed for the 2018 requirement; and a valid MasterCard or VISA account number including security code, expiration date, and billing address.

I don’t remember my CPA certificate number. How do I find out my certificate number?

You may look up your certificate number using the “Find CPA/Find CPA Firm” link on the homepage of the Board’s website, nccpaboard.gov.

If I was licensed in November 2018, how many CPE hours should I have completed in 2018?

If you were licensed in 2018, the number of CPE hours you need to meet the annual requirement is prorated based on the quarter in which your certificate was issued:

Jan/Feb/Mar = 40 hours;
Apr/May/June = 30 hours;
July/Aug/Sept = 20 hours;
Oct/Nov/Dec = 10 hours.

How do I know how many carry-forward CPE hours I have?

Your prior year’s carry-forward hours are automatically inserted in the renewal for you.

You may check your carry-forward CPE hours by using the “Find CPA/Find CPA Firm” link on the Board’s website.

If the number shown in the online database is incorrect, contact Cammie Emery at cemery@nccpaboard.gov.



Before starting the online renewal process, review your 2018 certificates of completion to confirm that the CPE year is correct; the hours are stated correctly; and that each course meets the requirements of 21 NCAC 08G .0404.

Make sure, too, that you have completed at least two hours of coursework on regulatory or behavioral professional ethics offered by a sponsor that is registered with NASBA’s National Registry of CPE Sponsors, nasbaregistry.org.

I was just licensed as a North Carolina CPA last month. Do I need to renew my certificate?

Yes, all active CPAs licensed before July 1, 2019, must complete the 2019-2020 certificate renewal or request inactive status before July 1, 2019.

If I answer yes to one of the moral character questions, how do I submit the information to the Board?

For each affirmative answer, type in an explanation in the space provided on the renewal.

Relevant court documents can be submitted as a single PDF no larger than 20 MB using the upload option on the screen or emailed to Buck Winslow at buckw@nccpaboard.gov.

You may mail the documents to: Certificate Renewal, State Board of CPA Examiners, PO Box 12827, Raleigh NC 27605.

What happens if I answer yes to one of the moral character questions?

The information you provide is submitted to the Board’s Professional Standards staff, which may request additional information from you.

If warranted, the information is forwarded to the Board’s Professional Standards Committee, which will review the information and then instruct the Professional Standards staff as to how to proceed with the matter.

Why is the Board asking me questions about the Employee Fair Classification Act (EFCA)?

All North Carolina occupational licensing boards are required by law to include the employee misclassification public notice and disclosure statement on all certificate applications and certificate renewals.

Information about EFCA is available from the NC Industrial Commission’s website, www.ic.nc.gov.

I tried to renew online, but I got an error message. What do I do now?

Most errors related to the online renewal can be cleared by restarting your computer. If you have restarted your computer more than once and still can’t complete the renewal, contact Buck Winslow at buckw@nccpaboard.gov and attach a screenshot of the error message.

Which forms of payment do you accept for the online renewal?

The Board accepts only MasterCard and Visa as payment for the online renewal.

Renewal FAQs
continued on page 6

2019-2020 Online CPA Certificate Renewal

21 NCAC 08J requires all active NC CPAs to renew their certificates annually by July 1. The information on these two pages is an overview of the online certificate renewal process. Please review this information as well as the *FAQs about Online CPA Certificate Renewal* on page 3 before starting the online renewal. Detailed instructions for completing the renewal are included in the online renewal. If you have questions about the online renewal, please contact the Board at (919) 733-4222.

What You'll Need to Renew



Social Security Number



NC CPA Certificate Number



CPE Hours Completed to Meet the 2018 Requirement

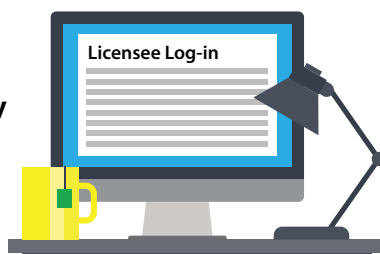


MasterCard or VISA account number (including security code, card expiration date and billing address)



Log-in

Enter your social security number and certificate number.



How to Look Up Your Certificate Number & CPE Carry-Forward Hours

Visit the "Find a CPA" section of our website.



Pertinent Data

Review and Edit

- Employment information;
- AICPA & NCACPA membership;
- Contact information; and
- Newsletter delivery method.



CPE Compliance

- Read the statements about CPE reporting; and
- Select "yes" for one statement only.

<input type="checkbox"/>	● YES ○ NO
<input type="checkbox"/>	○ YES ● NO
<input type="checkbox"/>	○ YES ● NO

Report CPE Credit Hours



- Enter the number of CPE hours you are claiming for 2018. (2017 carry-forward hours are automatically inserted into your renewal.)



Moral Character Data

- Answer four questions about your moral character;
- Provide details for each “yes” answer; and
- Upload relevant documents.



Oath of a North Carolina CPA

No action needed.

Accountancy Statutes and Administrative Code

- Acknowledge and affirm responsibility for knowing and understanding the statutes and rules.
- Affirm that information reported in the renewal application is true, correct, and complete.

Employee Fair Classification Act (EFCA)

- Certify or deny understanding of public notice statement; and
- Accept or decline disclosure statement.



Payment

- Enter all required information and submit for processing.
- Print receipt.



2018 CPA Exam Pass Rates

Section	Q1	Q2	Q3	Q4	Cumulative
AUD	49.27%	54.70%	51.07%	48.54%	50.97%
BEC	56.43%	60.31%	60.17%	60.13%	59.35%
FAR	41.59%	49.17%	48.85%	44.57%	46.22%
REG	49.99%	55.75%	56.55%	50.22%	53.16%

2019 Exam Score Release Dates

Testing Window: April 1 – June 10 (19Q2)		
If you take your Exam on/before:	...and the AICPA receives your Exam data files from Prometric by 11:59 p.m. (EST) on:	Your target score release date is:
April 20	April 20	May 7
May 15	May 15	May 23
May 31	May 31	June 11
June 10	June 11	June 19
Testing Window: July 1 – September 10 (19Q3)		
If you take your Exam on/before:	...and the AICPA receives your Exam data files from Prometric by 11:59 p.m. (EST) on:	Your target score release date is:
July 20	July 20	Aug. 6
Aug. 14	Aug. 14	Aug. 22
Aug. 31	Aug. 31	Sept.10
Sept. 10	Sept. 11	Sept.19
Testing Window: October 1 – December 10 (19Q4)		
If you take your Exam on/before:	...and the AICPA receives your Exam data files from Prometric by 11:59 p.m. (EST) on:	Your target score release date is:
Oct. 20	Oct. 20	Nov. 5
Nov. 14	Nov. 14	Nov. 22
Nov. 30	Nov. 30	Dec. 10
Dec.10	Dec. 11	Dec.19

- All dates and times are based on Eastern Time zone.
- For the vast majority of candidates, the AICPA receives the Exam data files from Prometric within 24 hours after a candidate completes the Exam.
- The scores for the Exam data files received after the AICPA cutoff dates will be in the subsequent scheduled target score release.
- Some candidates who take the BEC section might receive their scores approximately one week following the target release date due to additional analysis that might be required for the written communication tasks.

Renewal FAQs *continued from page 3*

I have multiple charges for the renewal on my credit card. How do I request a refund?

If you have multiple charges for the renewal on your credit card statement, email a copy of the statement to Buck Winslow at **buckw@nccpaboard.gov**. A staff member will provide you with a refund request form.

To prevent multiple charges, click the submit button for your payment one time only. If you receive an error message when submitting the payment, contact the Board at (919) 733-4222.

I don't want to pay for the renewal with a credit card. Is there another way for me to renew?

If you prefer to pay the renewal fee by check, you must complete each page of the online renewal, print each page (before clicking submit), sign the renewal, and mail the completed pages and a \$60.00 check payable to State Board of CPA Examiners to: Certificate Renewal, PO Box 12827, Raleigh, NC 27605.

Is it true that if I don't renew my certificate, my certificate is automatically placed on inactive status?

No. You must request inactive status using the link in the "How Do I" box on the Board's homepage.

Failure to renew your certificate or request inactive status before July 1, 2019, may result in forfeiture of your NC CPA certificate.

When is the CPA certificate renewal deadline?

The deadline for renewing your NC CPA certificate or requesting inactive status is June 30, 2019.

The Board office will be closed on April 19, 2019, for Good Friday.



Certificates Issued

On February 18, 2019, the Board approved the applications for North Carolina CPA licensure submitted by the following individuals:

Jack Austin Badger	Mary Elizabeth Hamilton	Sarah Elizabeth Puccio
Darby Jane Boyd	Jordan Michael Harrell	Alicia Marie Racculia
Kenneth Gerald Cargain	Elizabeth Lillian Hazelton	Natalia Reichardt
Matthew Taylor Carrick	Gregg Jaret Hemric	Ragi Youssef Riad
Peter Francis Cataldi	Candace Lucia Hughes	Brooke Scott Richey
Felix Chang	Melissa Hope Jackson	Lauren Page Riley
Grayson Bennett Compton	Anna C. Jones	Benjamin Wadsworth Brock Roberts
Daphne Macon Culp	Jacob Reese Kager	Tyler Miller Roe
Mindy Renee Dana	Robert Francis Kocur	Samuel Douglas Roebuck
Caroline Marie Dausch	Zachary Paul Lachance	Anthony Robert Sanguinetti
Laura Alison Davenport	Andrew James Locke	Richard Arnold Sater, Jr.
Taylor Alexander Davis	Matthew Burke Long	Matthew Leland Sexton
Shannon Brian Earp	Matthew Newton Long	Fred Allen Steele
Brandon Paul Evans	Xueer Lu	Erin Christine Sturgess
Melanie Renee Falk	Phuong My Luu	Casey Lynn Tierney
Brandon Tyler Farrell	Alison Katherine MacKay	Henrica Martina Van Oort
Miguel Uribe Flores	Sara Jo Martin	Daniel Scott Wise
Joan Harrison Freihofer	Erin Anne Mauldin	
Anna Marie Futrell	Cicely Ann McLaughlin	
Meghan Ann George	Lisa M. Miceli	
Connor Colle Gibson	Natalia Vladimirovna Nanas	
Nicholas Edward Thompson Gittin	Scott Michael Nashland	
Sarah Ann Glover	Brittany Joann Noles	
Brandon Mark Godwin	Ann Marie Rose Ory	
Connor William Green Malatesta	Dylan Mark Prince	

RECLASSIFICATIONS

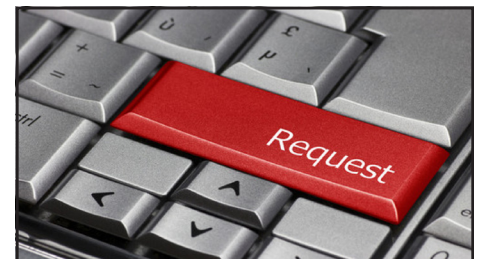
At its February 18, 2019, meeting, the Board approved the applications for reinstatement and reissuance submitted by the following individuals:

Reinstatements

Kathryn Marie Binns, #36441	Westerville, OH
Ian Arthur Bradley, #33850	Simpsonville, SC
Brenda B. Brown, #27017	Cary, NC
Amy Phillips Torvinen, #28333	Rutherfordton, NC
Flo Renee Weaver, #20085	Durham, NC

Reissuance

Jennifer Acklin Dakin, #27334	Franklin, TN
Donald Richard Oliver, Jr., #18239	Taylorsville, NC
Angela Owenby Reimels, #30768	Fletcher, NC



Request for Inactive Status

NCCPAs 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.



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2,000 copies of this document were printed in March 2019 at an estimated cost of \$1,743 or approximately 87¢ per copy.

Notice of Address Change

Please Print Legibly

Full Name:	
Certificate No.:	Last 4 Digits of SSN:
Home Address:	
City/State/Zip:	
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.