



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. 5-2019

Comments Requested on Proposed Rule Change



On May 23, 2019, the Board conducted a public rule-making hearing regarding a proposed amendment to 21 NCAC

08F .0105, *Conditioning Requirements*.

If approved, the rule change will be effective January 1, 2020.

New language is indicated by an underline and deleted language is indicated by a ~~strike-through~~.

21 NCAC 08F .0105 is proposed to be amended as follows:

(c) A candidate is subject to the following conditioning requirements:

(3) a candidate may ~~sit for each retake the same~~ section of the examination ~~up to four~~ as many times during a one-year period ~~but not more than one time in a three-month testing window as defined by~~ as determined by the examination ~~vendors(s);~~ vendor(s);

Written comments on the proposed change may be submitted by mail, email, or fax.

Mail: NC CPA Board
PO Box 12827
Raleigh NC 27605-2827

Fax: (919) 733-4209

Email: rbrooks@nccpaboard.gov

All comments must be received by 5:00 p.m. on July 1, 2019.



Are CPAs Subject to the North Carolina Privilege License Requirement?

A state privilege license tax is a tax placed on specific businesses, trades, or professions for the privilege of engaging in those activities.

The privilege license is in addition to any regulatory or qualification requirements to engage in those businesses, trades, or professions.

The public practice of accounting is one of the professions specified in North Carolina General Statute (NCGS) 105, *Taxation*, Article 2, *Privilege Taxes* as requiring a privilege license in this State.

NCGS 105-41 states:

Every person engaged in the public practice of accounting as a principal, or as a manager of the business of public accountant, shall pay for such license fifty dollars (\$50.00), and in addition shall pay a license of twelve dollars and fifty cents (\$12.50) for each person employed who is engaged in the capacity of supervising or handling the work of auditing, devising or installing systems of accounts.

Accounting services include, but are not limited to

- agreed-upon procedures,
- audits,
- bookkeeping,
- compilations,
- financial statements,
- management advisory services
- preparation services,
- professional services or assistance relating to accounting procedure and systems,
- reviews,
- tax consulting,
- tax reports, and
- tax return preparation.

Privilege License
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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."

MAXTON C. MCDOWELL, #7802 | MAXTON C. MCDOWELL, CPA | ASHEBORO, 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 the Respondent Firm stipulate to the following:

1. Maxton C. McDowell ("Respondent"), was the holder of North Carolina certificate number 7802 as a Certified Public Accountant.
2. Maxton C. McDowell, CPA (hereinafter "Respondent Firm"), was a registered certified public accounting firm in North Carolina. The Respondent and the Respondent Firm shall hereinafter be collectively referred to as the "Respondents."
3. On December 29, 2018, the Respondent requested that his CPA certificate be placed on inactive status. At that time, he also informed the Board that he had sold his firm.
4. In August 2017, the Board received a referral from the Local Government Commission ("LGC") regarding the audit of the Town of Spring Hope. The audit contract was with Maxton C. McDowell, CPA.
5. When requested by the Board staff, the Respondents were unable to provide copies of the audit workpapers.
6. After a period of several months, the Respondents were able to produce audit workpapers. Upon review of those workpapers, numerous material audit deficiencies were identified.
7. The Respondents wish to resolve this matter by consent and agree 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 Respondents understand and agree 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 Respondents are 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 initial inability to produce audit workpapers and the deficiencies identified after those workpapers were produced constitute violations of 21 NCAC 08N .0403.
3. The Respondents did not adequately supervise the audit of the Town of Spring Hope resulting in a violation of 21 NCAC 08N .0212(3).
4. Per N.C. Gen. Stat. § 93-12(9), and also by virtue of the Respondents' consent to this order, the Respondents are subject to the discipline set forth below.

BASED ON THE FOREGOING and in lieu of further proceedings, the Board and the Respondents agree to the following Order:

1. The Respondent, Maxton C. McDowell's, CPA certificate is currently on inactive status. In the event that he desires to reactivate that certificate, his ability to perform attest services, as set forth in 21 NCAC 08M .0105(a), is revoked.

Approved by the Board March 19, 2019.



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, the Respondent and the Respondent Firm stipulate to the following:

1. Angela Davenport Elliott, CPA (hereinafter “Respondent”), is the holder of North Carolina certificate number 13353 as a Certified Public Accountant.
2. Angela D. Elliott, CPA, P.A. (hereinafter “Respondent Firm”), is a registered certified public accounting firm in North Carolina. Hereinafter, the Respondent and the Respondent Firm shall collectively be referred to as the “Respondents.”
3. The Respondent Firm underwent a system peer review for the period ending December 31, 2012, which resulted in a Fail. The report identified issues with compilations, reviews, and audits issued by the Respondent Firm.
4. As a condition of acceptance of that peer review report, the Respondent Firm had agreed not to perform audits of employee benefit plans unless they were subjected to pre-issuance review.
5. In a subsequent peer review conducted for the period ending December 31, 2015, it was discovered that the Respondent Firm had issued an employee benefit plan audit during that time without first having it reviewed.
6. The Respondent Firm received a Fail on the peer review for the period ending December 31, 2015, but that peer review has never been finalized.
7. Subsequently, the Board received a complaint from a member of the public regarding a tax engagement performed by the Respondent.
8. The Complainant alleged that the Respondent had not prepared and filed the Complainant’s taxes for 2011 through 2014 per the terms of that tax engagement. The Complainant further alleged that the Respondent had not provided the Complainant with copies of those returns.
9. The Complainant provided IRS Account tax transcripts showing that the taxes had not been filed.
10. The Respondent eventually provided copies of the tax returns but did not provide any documentation showing that they had been filed or that she had attempted to file them.
11. During the course of the investigation, the Respondent was often unresponsive to Board communications, and multiple communications needed to be sent before the Respondent provided a response.
12. The Respondents contend that the ability to address these matters sooner was complicated by unexpected family health issues which required time away from the office for approximately four weeks. It was during that time that the matters set forth in this Consent Order arose. The deadlines for correcting those matters were set during that time when the Respondent was not available. Subject to the restrictions set forth below, the Respondent’s CPA certificate and the Respondent Firm’s registration will remain unaffected by this consent order due to the uncontrollable circumstances that did not allow the Respondent to address all of these matters in a more timely manner.
13. The Respondents wish to resolve this matter by consent and agree 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 Respondents understand and agree 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 Respondents are 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 Respondents’ failure to perform audit services in accordance with generally accepted auditing standards constitutes a violation of 21 NCAC 08N .0403, and .0212.
3. The Respondents’ failure to perform review or compilation services in accordance with SSARS constitutes a violation of 21 NCAC 08N .0404 and .0212.
4. The Respondents’ failure to obtain a pre-issuance review of an employee benefit plan audit, after informing the peer review committee that such review

Elliott continued on page 4

2018 Elijah Watt Sells Award

The AICPA has honored 110 Uniform CPA Examination candidates with the 2018 Elijah Watt Sells Award.

To qualify for the award, candidates must obtain a cumulative average score above 95.50 across all four sections of the Uniform CPA Examination, pass all four sections on their first attempt, and have completed testing in 2018.



Nearly 86,000 individuals sat for the CPA Exam in 2018.

The following winners either sat for the Uniform CPA Examination as a North Carolina candidate or graduated from a college or university in North Carolina:

- **John Browning** - a graduate of the University of North Carolina at Asheville with a Bachelor of Science in Accounting and a Bachelor of Arts in Economics in Economics; and Master of Science in Accountancy from Wake Forest University, is employed with KPMG in New York, NY.
- **Margaret Collins** - a graduate of Wake Forest University with a BS in Accounting and MS in Accountancy is employed with PricewaterhouseCoopers in Charlotte, North Carolina.
- **Clare Creighton** - a graduate of Rice University with a Bachelor of Arts in Cognitive Sciences and Master of Accountancy from the University of North Carolina at Charlotte, is employed with Richey May & Co. in Charlotte, NC.

North Carolina State Board of CPA Examiners

nccpaboard.gov

JUNE

Just a Reminder

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*NC CPA License
Renewal Deadline*



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:
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 may receive their scores approximately one week following the target release date due to additional analysis that may be required for the written communication tasks.

Privilege License

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Therefore, if you are an owner, principal, or manager in a CPA firm or business providing accounting services to third parties, you must purchase a \$50.00 annual privilege license from the North Carolina Department of Revenue (NCDOR).

Because a privilege license is issued to the individual and not the CPA firm or business, each assistant accountant (defined by the NCDOR as any other employee--CPA or non-CPA--who provides accounting services) must obtain a \$12.50 annual privilege license.

In general, the privilege license tax requirement does not apply to a CPA who practices public accounting as a salaried employee in business, industry, government, or education.

But if a CPA engages in accounting services (such as seasonal tax preparation) outside that salaried employment, the CPA must obtain a privilege license.

A 2010 Opinion Letter from the NCDOR affirms that a non-resident CPA engaged in the public practice of accountancy by providing accounting services through mobility is subject to the privilege license.

The Opinion Letter is available from the Resources page of the Board's website, nccpaboard.gov.

A person required to have a privilege license must apply to the NCDOR and pay the required tax *before* engaging in the specified profession, trade or business.

An individual who obtains an initial privilege license after the start date of the activity is subject to penalties for failure to obtain a license and failure to pay a tax when due.

The privilege license tax is an annual tax based on the fiscal year, July 1 – June 30. The license tax is not prorated; instead, the full amount of the license tax is due when a person begins to engage in an activity for which a privilege license is required.

The information provided in this article is intended as a broad overview of NCGS 105, *Taxation*, Article 2, *Privilege Taxes*; it does not cover all provisions of NCGS 105.

The information should not be considered legal advice and is not binding upon the Board. Consideration must be given to all facts and circumstances in applying NCGS 105 to specific situations.

The privilege license is governed by the NCDOR; please direct all questions to the NCDOR's Excise Tax Division at 1-877-252-3052.

Form B-202-A, *Application for State Privilege License* and technical bulletins about the privilege license tax are available on the NCDOR website, www.ncdor.gov



§105-41. Attorneys-at-law and other professionals.

- (b) The following persons are exempt from the tax:
- (1) A person who is at least 75 years old.
 - (2) A person practicing the professional art of healing for a fee or reward, if the person is an adherent of an established church or religious organization and confines the healing practice to prayer or spiritual means.
 - (3) A blind person engaging in a trade or profession as a sole proprietor. A "blind person" means any person who is totally blind or whose central visual acuity does not exceed 20/200 in the better eye with correcting lenses, or where the widest diameter of visual field subtends an angle no greater than 20 degrees. This exemption shall not extend to any sole proprietor who permits more than one person other than the proprietor to work regularly in connection with the trade or profession for remuneration or recompense of any kind, unless the other person in excess of one so remunerated is a blind person.
- (c) Every person engaged in the public practice of accounting as a principal, or as a manager of the business of public accountant, shall pay for such license fifty dollars (\$50.00), and in addition shall pay a license of twelve dollars and fifty cents (\$12.50) for each person employed who is engaged in the capacity of supervising or handling the work of auditing, devising or installing systems of accounts.
- (e) Licenses issued under this section are issued as personal privilege licenses and shall not be issued in the name of a firm or corporation. A licensed photographer having a located place of business in this State is liable for a license tax on each agent or solicitor employed by the photographer for soliciting business. If any person engages in more than one of the activities for which a privilege tax is levied by this section, the person is liable for a privilege tax with respect to each activity engaged in.
- (h) Counties and cities may not levy any license tax on the business or professions taxed under this section.
- (i) Obtaining a license required by this Article does not of itself authorize the practice of a profession, business, or trade for which a State qualification license is required.

Certificates Issued

On April 22, 2019, the Board approved the applications for North Carolina CPA licensure submitted by the following individuals:

Badri Nath Adhikari
 Gertruida Sophia Alexander
 Justin Robert Allen
 Heidi Gwen Alles
 Alana Nichole Ayala
 Verna J. Baker
 Robert Kincheloe Barnes
 Jonathan Patrick Keith Barwick
 Jacqueline R. Beck
 Todd A. Bickford
 Justin Lyman Bishop
 Kari Burton Bohning
 Deborah DeHaven Brock
 Veronica Kirby Burke
 Ceili Suzanne Callaghan
 Ellen Christine Carstensen
 Drew Frank Caterinicchio
 Arthur Roy Collier
 Eric Daniel Coselman
 Robin Lee Coulantes
 Madeline Elizabeth Courtney
 Jenifer Lynn Crocco
 Amanda Lynn D'Aprile
 Rinaldo Joseph DiSalvo
 Brian Philip Donaldson
 Nicholas Richard Dora
 Kevin Edward Doyle
 Branden Jay Elmendorf
 Christopher Reynolds Fife
 Tyler Frank
 Nicholas Ford Frazer
 Alexander Fabian Frelier
 Arina Furman
 Ryan Lester Furman
 Elizabeth Sheridan Gantnier
 Arina Gibson
 Matthew Gregory Goodling
 Tyler McCue Goodykoontz
 Christopher Thomas Gramlich
 Trevanti Rashad Grant
 Cory Joseph Hahn
 Chase Lowell Helpingstine
 Christopher Erin Hlavacek
 Elizabeth Tate Hoff Holmgren
 Edward Hughes Howe, Jr.
 Zhongyan Hu
 Matthew Thomas Iannone
 Julianne Inozemcev
 Bruce Darrell Jackson
 Jennifer Christine Johnson
 Katlyn Marie Joraskie

Spencer Allen Kendle
 Arjumand Jalil Khan
 Heather Victoria Kizer
 Michael Patterson Klein
 Jeffrey M. Krizic
 Daniel Rajiv Lall
 Geoffrey Paul Leeker
 Randy Scott Lehman
 Shannon Marie Lenihan
 Mengya Li
 Keith Lober
 Lauren Elizabeth Maki
 Christine Smith Mathews
 Brian Jay McAllister
 Morgan Rae McElwee
 Tyler Russell McGary
 Ashley Morgan Mead
 Wendy Meyers Mease
 Emily Jo Melton
 Aubrey Corwin Middleton
 Christopher Evan Miller
 Ruth Damaris Montijo
 Julie L Norris
 Sabrina Ruth Olsen
 Curtis Benjamin Olson
 Aubrey Joy O'Rourke
 Amanda Rae Ostrander
 Jeffrey John Price
 Zachary Allen Quickel
 Sarah Cline Rhodehamel
 Martha Jane Rinehart

Megan Brooke Ring
 Eric Alan Ritchie
 Megan Rebecca Roberts
 Anastassia Satchko
 Hannah Lee Schlank
 Angel W. Schneider
 Anna Sophia Elizabeth Schoeman
 Megan Lee Schwab
 Rachel Ann Shaw
 Anastasia Sergejevna Sicz
 Conor Martin Smith
 Anne Marie Soczawa
 Victoria Eve Sorkin
 Michelle C. Stark
 Joseph Edward Sutton
 Meenakshi Thakur
 Meredith Ashton Timberlake
 Chayan Agarwal Tiwari
 Ana Lynne Townsend
 Ryan Turchi
 William Walker Vann
 Melissa Ann Villarreal
 Kristine Wehn
 Brianna Nicole Wickham
 Trevor Stuart Wigle
 Christopher David Wilson
 Adam Robert Woeller
 Haopeng Yan
 Joseph John Yglesias, Jr.
 Michael Anthony Ziebka

2019 Board Meetings			
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>			

would be obtained, constitutes a violation of 21 NCAC 08N .0202.

5. The Respondents' failure to adequately fulfill the terms of a tax engagement constitutes a violation of 21 NCAC 08N .0212.
6. The Respondents' failures to respond to all Board communications within twenty-one (21) days constitute violations of 21 NCAC 08N .0206.
7. Per N.C. Gen. Stat. §93-12(9), 93-10(b) and also by virtue of the Respondents' consent to this order, the Respondents are subject to the discipline set forth below.

BASED ON THE FOREGOING and in lieu of further proceedings, the Board and the Respondents agree to the following Order:

1. The Respondent's CPA certificate is suspended for a period of three (3) years. However, the suspension is stayed if all requirements of this Consent Order are met during that period.
2. The Respondent Firm's registration is suspended for a period of three (3) years. However, the suspension is stayed if all requirements of this Consent Order are met during that period.
3. The Respondents have agreed to no longer perform audits, reviews or compilation services.
4. The Respondent has agreed to pay a one-thousand dollar (\$1000.00) civil penalty to be remitted with this signed Consent Order.

**Approved by the Board
April 22, 2019.**

Reclassifications

Reinstatements

At its April 22, 2019, meeting, the Board approved the applications for reinstatement submitted by the following individuals:

Fangyuan Harwood, #40476	Yulee, FL
Eleanor Clayton Haymond, #32714	Cary, NC
Amy Elizabeth Read, #22335	Charlotte, NC

Inactive

In April 2019, the individuals listed below were approved for inactive status. "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 [21 NCAC 08A .0301(b)(20)].

Karen Rene Perry, #19952	Clemmons, NC
Elizabeth Wicker Gay, #36684	Charlotte, NC
Kimberly Williams Burnette, #29174	Charlotte, NC
Dena Roberts Jordan, #14608	Rockledge, FL
Katherine Anne Fernald, #18586	Oak Island, NC
Phillip Dean Helton, #15748	Stanley, NC
Kevin Robert Protasewich, #42070	Chicago, IL
Dennis James Coffey, #11707	Leland, NC
Susan Simpson Dull, #21109	Morgantown, WV
Connie Kay Mersch, #25736	Monmouth, IL
T. Robert Ward, III, #25511	Herndon, VA
Elizabeth Wilson, #14982	Albemarle, NC
Terry Wayne Edwards, #16092	Kernersville, NC
Kevin Chiahao Chang, #38102	Raleigh, NC
Therese M. Johnson, #14908	Riegelwood, NC
Vicky Lynn Thaxton, #13735	Winston Salem, NC
Edward Taylor Dodson, #13904	Oak Ridge, NC
Charles A. Pardee, Jr., #19931	Okatie, SC
Kathleen Ellen Lukens, #33168	Asheboro, NC
Marshall McClure, Jr., #10713	Charlotte, NC
Jeanne Klein Paschal, #15362	Waxhaw, NC
Darrylin B. Smith, #27730	Hampstead, NC
Daniel Gregory McGovern, #40902	Raleigh, NC
Chandy Challa Smith, #23569	Westport, CT
Jeffrey Thomas Wood, #36170	Safety Harbor, FL
Michele Cox Henderson, #15402	Fort Mill, SC
Sharon C. Miller, #26056	Salisbury, NC
Alan Lynn Bray, #27436	St. Thomas, VI
James Earl Ratchford, Jr., #13074	Gastonia, NC
Dewey Ritter, III, #15115	Wilmington, NC



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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.