



# 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](http://nccpaboard.gov) • No. 6-2019



### CPA License Renewal Deadline

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

The renewal link is in the “How Do I” box on the homepage of the Board’s website, [nccpaboard.gov](http://nccpaboard.gov).

An overview of the renewal process was published in the March issue of the *Activity Review*. Detailed instructions for completing the renewal 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.

A CPA who doesn’t complete the renewal or request inactive status before July 1, 2019, may receive a Letter of Demand from the Board.

Failure to renew your license or request inactive status within 30 days of the mailing of the Letter of Demand will result in an automatic forfeiture of your CPA license.

For general questions about CPA license renewal, contact the Board’s Licensing Manager, Buck Winslow, at [buckw@nccpaboard.gov](mailto:buckw@nccpaboard.gov).

For specific questions about CPE, contact the Board’s Licensing Specialist, Cammie Emery, at [cemery@nccpaboard.gov](mailto:cemery@nccpaboard.gov).

### CPE Audit Service Launched

In April, the National Association of State Boards of Accountancy (NASBA) launched its CPE Audit Services system.

The new system, which replaces CPE Tracker, comes at no cost to boards of accountancy or CPA users.

The application allows CPA users to enter or upload CPE information and documentation; view CPE records fed in directly from participating CPE program providers; monitor CPE compliance by jurisdiction; and submit CPE information to a board of accountancy if selected for audit.

Participating CPE course providers can send or upload electronic attendance records for CPAs using the CPE ID number assigned to each CPA and review file processing and records through the system.

The CPE Audit Service platform is programmed with the CPE rules for each board of accountancy.

Each credit is evaluated to determine if the program type, subject area(s), or delivery method are accepted or limited based on a jurisdiction’s rules.

The resulting credits earned are compared to the CPE requirements for a reporting period to determine if a CPA is in compliance with the requirements.

Boards of accountancy will be able to generate audit pools or upload an audit pool into the system; monitor workflow dashboards; run numerous reports; and receive and conduct CPE audits all within the system.

North Carolina, Florida, Kentucky, Missouri, Montana, Ohio, Tennes-

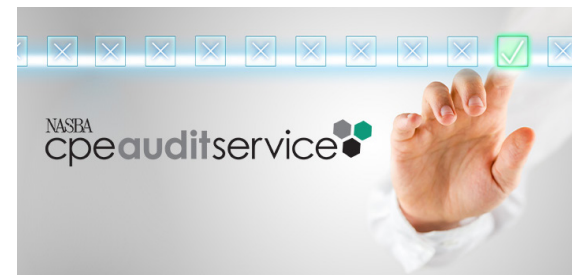
see, and Virginia were the first eight jurisdictions to begin using the CPE Audit Service.

“We are starting out with about 20 CPAs in North Carolina,” stated David R. Nance, CPA, the Board’s Deputy Director.

“Our CPAs testing the system are giving us their feedback on the service, and we’ll make adjustments as needed.”

Nance said that when the Board is confident that the service will work well for North Carolina CPAs, licensees will receive more information about using the CPE Audit Service.

Additional information about the CPE Audit service is available from NASBA’s website, [www.nasba.org](http://www.nasba.org).



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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."*

## LEE ANNE KRYSZCZAK, #20978 | SALEM, NJ

**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. Lee Anne Kryszczak, (hereinafter "Respondent") was the holder of North Carolina certificate number 20978 as a certified public accountant.
2. The Board was informed by law enforcement personnel that the Respondent had been charged with financial crimes.
3. The Respondent subsequently disclosed that she pled guilty to a single count of theft and a single count of failure to file and pay her taxes.
4. 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 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 aforementioned facts constitute violations of 21 NCAC 08N .0202, .0203, and .0207.
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 certified public accountant certificate for the Respondent, Lee Anne Kryszczak, is permanently revoked.
2. The Respondent shall not offer or render services as a CPA or otherwise trade upon or use the CPA title in this state either through CPA mobility provisions or substantial equivalency practice privileges or in any other manner, nor shall the Respondent claim or attempt to use any practice privileges in any other state based upon her revoked North Carolina certificate.

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



## 2019 Board Meetings

JULY	AUGUST	SEPTEMBER
Raleigh Mon. July 22 10:00 a.m.	Raleigh Mon. Aug. 19 10:00 a.m.	Raleigh Mon. Sept. 23 10:00 a.m.
OCTOBER	NOVEMBER	DECEMBER
Raleigh Thurs. Oct. 24 10:00 a.m.	Raleigh Mon. Nov. 25 10:00 a.m.	Raleigh Mon. Dec. 16 10:00 a.m.

*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. Unless otherwise noted, meetings are held at 1101 Oberlin Rd., Raleigh 27605.*

**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. Johnny Lancaster (hereinafter “Respondent”) is the holder of North Carolina certificate number 14244 as a certified public accountant.
2. On his 2017 license renewal, the Respondent reported that a 2011 audit for a 401(k) Plan had been referred by the United States Department of Labor (“DOL”) in a letter dated April 21, 2014, to the AICPA for investigation. The Respondent was the senior manager for the audit and was identified by the DOL as the independent qualified certified public accountant for the audit.
3. The DOL’s review of the workpapers noted deficiencies in the compliance with AICPA audit standards, resulting in the rejection of the IRS Form 5500 filed by the Plan.
4. After the Form 5500 was rejected, the Respondent reviewed additional audit testwork performed by an engagement team member to address the deficiencies. The audit report was corrected, and the updated report and Form 5500 were submitted to, and accepted by, the DOL.
5. Although the matter was referred to the AICPA, the AICPA has never concluded its investigation. As a result, the Board opted to move forward with this case and conduct its own review.
6. 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 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 workpaper deficiencies identified by the Department of Labor constitute a violation of 21 NCAC 08N .0403.
3. Per N.C. Gen. Stat. §93-12(9), 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, Johnny Lancaster, is censured.
2. The Respondent may not perform any engagements subject to ERISA until such time that he completes sixteen (16) hours of CPE related to performing and documenting an audit of ERISA plans. The Respondent must obtain pre-issuance review for any ERISA engagements until such time that the Board releases the Respondent from that requirement.

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

**Disciplinary Actions continued on page 4**

## Comments Requested on Proposed Rule Change

July 1, 2019, is the deadline for submitting comments on the 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](mailto:rbrooks@nccpaboard.gov)

**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. The Daniel Professional Group, Inc. (hereinafter “Respondent Firm”), is a registered CPA firm in North Carolina.
2. On April 21, 2014, a 2011 audit for a 401(k) Plan was referred by the United States Department of Labor (“DOL”) to the AICPA for investigation. The audit was performed by professionals employed by the Respondent Firm.
3. The DOL’s review of the workpapers noted deficiencies in the compliance with AICPA audit standards, resulting in the rejection of the IRS Form 5500 filed by the Plan.
4. After the Form 5500 was rejected, the Respondent Firm performed additional audit testwork to address the deficiencies. The audit report was corrected, and the updated report and Form 5500 were submitted to, and accepted by, the DOL.

5. Although the matter was referred to the AICPA, the AICPA has never concluded its investigation. As a result, the Board has opted to move forward with this case and conduct its own review.
6. 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 workpaper deficiencies identified by the Department of Labor constitute a violation of 21 NCAC 08N .0403.
3. Per N.C. Gen. Stat. §93-12(9), 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 Respondent Firm agree to the following Order:

1. The Respondent Firm is censured.
2. The Respondent Firm may not perform any engagements subject to ERISA until such time that any CPA working on the audit completes sixteen (16) hours of CPE related to performing and documenting an audit of ERISA plans. The Respondent Firm must obtain pre-issuance review for any ERISA engagements until such time that the Board releases the Respondent Firm from that requirement.
3. The Respondent Firm must pay a one thousand dollar (\$1,000) civil penalty, to be remitted with this signed Order.

**Approved by the Board May 23, 2019.**

## RECLASSIFICATIONS

At its May 23, 2019, meeting, the Board approved the applications for reinstatement and reissuance submitted by the following individuals:

### Reinstatement

James Alex Beurle, #24402	Pound Ridge, NY
Vincent Sean Cusack, #18393	Lake Mary, FL
Benjamin James Dilks, #32301	Thompson’s Station, TN
Sherry Roberson Folkestad, #28693	Hurdle Mills, NC
St. John Myles Kelliher, #28270	Efland, NC
Susan Diana Sabo, #37956	Waxhaw, NC
Lyria Vanderboom Sims, #36473	Clayton, NC

### Reissuance

Jennifer Sloan Bovender, #27108	Winston-Salem, NC
Brandon Scott Laws, #27896	Statesville, 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. Gregory J. Kinlaw (hereinafter “Respondent”) is the holder of North Carolina certificate number 22961 as a certified public accountant.
2. The Board received a complaint from a client (hereinafter “Complainant”). The Complainant stated that he had obtained an arbitration award against the Respondent and other parties. The Respondent had not yet satisfied the arbitration award.
3. On June 28, 2017, the Respondent completed his online certificate renewal. The moral character section of the renewal includes the question, “Have you been party to a civil suit, bankruptcy action, administrative proceeding, or binding arbitration the basis of which is an allegation of negligence, dishonesty, fraud, misrepresentation, or incompetence, since filing your last renewal?”
4. The Respondent clicked the “No” box in response to the aforementioned question.
5. At the time the Respondent completed his online certificate renewal, he was in the process of appealing a June 2, 2017, order entered by the North Carolina Superior Court vacating an arbitration award that had been entered against the Respondent. The Superior Court had vacated the arbitration award based upon an alleged fraud committed by the Defendants (including the Respondent) in the arbitration and a misrepresentation allegedly made by the Respondent at the arbitration proceeding.
6. The Respondent, upon appeal to the North Carolina Court of Appeals, specifically requested that any determination he had engaged in fraud or misrepresentations during the course of the arbitration be vacated. The North Carolina Court of Appeals, in an order entered April 23, 2018, ruled in favor of the Respondent and vacated the June 2, 2017, Superior Court order “in all respects[.]”
7. The Respondent acknowledges a technical violation of 21 NCAC 08N .0202 and 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 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’s failure to accurately disclose the arbitration and the arbitration award constitutes a violation of 21 NCAC 08N .0202.
3. Per N.C. Gen. Stat. §93-12(9), 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 the Respondent agree to the following Order:

1. The Respondent, Gregory J. Kinlaw, is censured.
2. The Respondent shall pay a one-thousand dollar (\$1000) civil monetary penalty, to be remitted with this signed Consent Order.

**Approved by the Board April 23, 2019.**

## Continuous Exam Testing May Be Available Next Summer

The April 26, 2019, NASBA Board of Directors’ meeting cleared the path for continuous testing on the Uniform CPA Examination as the NASBA Board approved Uniform Accountancy Act Model Rule 5-7(a)(2).

According to the revised Rule, when system changes have eliminated the need for test window limitations, “a Candidate can retake a Test Section once their grade for any previous attempt of the same Test Section has been released.”

North Carolina is amending its rules to allow for continuous testing (see *Comments Requested on Proposed Rule Change* on page 3.).

NASBA said that continuous testing may begin as early as July 1, 2020.

# CPA Exam Performance Summary: 2019 Q-1 North Carolina

## Overall Performance

Unique Candidates	722
New Candidates	262
Total Sections	852
Passing 4th Section	77
Sections / Candidates	1.18
Pass Rate	55.28%
Average Score	73.48

## Section Performance

	Sections	Score	% Pass
First-Time	366	75.49	61.48%
Re-Exam	485	71.94	50.52%
AUD	239	72.89	52.72%
BEC	236	78.19	65.25%
FAR	237	69.55	45.15%
REG	140	73.17	60.0%

## Jurisdiction Ranking

Candidates	Sections
17	17
Pass Rate	Avg Score
7	6

## 2019 Exam Score Release Dates

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 most 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.
- Follow NASBA on Twitter (@NASBA) for Exam score release announcements.

## Certificates Issued

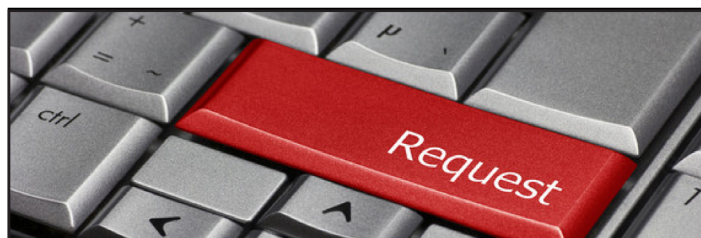
On May 23, 2019, the Board issued North Carolina CPA certificates to the following individuals:

Olufemi D. Aina  
 Christopher Tyler Angiolino  
 Lauren Brooke Ayers  
 Leizl Lynn Baker  
 Anthony Terrance Bechtel  
 Ronald Joseph Bentley  
 Imre Borsanyi  
 Robin Lynn Bouchard  
 Jessica Taylor Boyd  
 Tiffany Paige Brown  
 Ray E. Brown, II  
 Taylor Cullen Castle  
 Anna Catherine Chapman  
 Patrick Clancy Collins  
 Alena Yurievna Degtereva  
 Sean Lavern Gallagher  
 Karmen Elise Gardner  
 Sarah Kathryn Little Gasperson  
 Gary Nelson Gregory  
 Hayley Nicole Henson  
 Walter Hildreth  
 Marie Joelle Tupela Kabashi  
 Francesca Ciampi Key  
 Ricky Rishod McCoy  
 Marques Ray McPhail  
 Stacie Ann Miller  
 Thanh Moco  
 April Dawn Morris  
 Evariste Beri Ntirenganya  
 Mofopofoluwa Ayokunumi Obadina  
 Clemson Bryan Player, Jr.  
 Joseph Lester Pray, II  
 John Philip Rotchford  
 Landon Tash Savino  
 Matthew Braxton Seay  
 Spenser Grey Seifert  
 James Mallachai Simons  
 Ryan William Smith  
 Elexa Adrienne Soriano  
 Paul Michael Soyk  
 Amanda Michelle Thumm  
 Savannah Stanaland Townsend  
 Dulce Yaneli Urquiza  
 Matthew James VanDyne  
 Jennifer D. Walker-Crawford  
 Alvintra Aliera Word

## INACTIVE STATUS

Between May 1, 2019, and May 31, 2019, 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."

Ernest Raeford Carraway, Jr., #14797	Chocowinity, NC	Catherine Therese Cairns, #40792	Wilmington, NC
John Harbin Keener, #9512	Charlotte, NC	Terrymore Garcia Miller, #39641	Spring, TX
Malinda Warner Spencer, #27421	High Point, NC	Marie Alexandra Quintana, #42169	Orlando, FL
Patricia Hughes Johnston Yahner, #11956	Durham, NC	Della Sauls Casteel, #27747	Davidson, NC
Deidra M. Francis, #34071	Charlotte, NC	Melissa Colleen Castrey, #39161	Huntersville, NC
Cheryl Lynn Kozik, #21009	Wilmington, NC	Gretchen Anne Ehrhardt, #28101	Winston-Salem, NC
James Hillary Black, #3335	Clinton, NC	Michael Carter Griffin, #17639	Southern Pines, NC
Elizabeth Hunt Fogel, #27779	Hendersonville, NC	Susan Norton Cabe Jamison, #12495	Waxhaw, NC
Grover Thomas Dees, #3015	Smithfield, NC	Sherry Ann Kellett, #10168	Clyde, NC
James Robert Smith, #36193	Oakland, NJ	Kim Marie Lamson, #16977	Edmonds, WA
Faye Alston Cook, #15630	Charlotte, NC	Doyle Tedder Liske, #2318	Charlotte, NC
Kent Morgan Hill, #12090	Simpsonville, SC	Kenneth Lorenz Prickitt, #3679	Roanoke, VA
Joseph Stanley Shoulars, #13079	Salem, SC	Abigail Elizabeth Riordan Smith, #36391	Isle of Palms, SC
Philip Ronald Snipes, #25452	Greer, SC	Heidi Marianne Forsman Wilson, #14408	Charlotte, NC
Karen Foster Burka, #13133	Colonial Beach, VA	Louis Edwards Collins, #23318	Charlotte, NC
Julia Ann Gresham, #37310	Holly Springs, NC	William Thad King, II, #13227	Charlotte, NC
Lauren Topham Gulak, #36678	Charlotte, NC	Ashley Justin John Dalnoot, #32544	Roslindale, MA
Emily Anne Hackney, #28520	Whitsett, NC	Evelyn J. Neiman Green, #32197	Elkin, NC
Dale Lee Dodd, #26918	Crofton, MD	Nancy Gertrude Thomas, #17287	Raleigh, NC
Mary Rose Andrews, #20875	Charlotte, NC		
Melinda Ann Andrews, #13078	Fuquay-Varina, NC		
John H. Goodman, Jr., #26853	Reidsville, NC		
Jeremy Stevenson Overcash, #34015	Raleigh, NC		
Ashley Caci Brehl, #39484	Minneapolis, MN		
Bryan G. Bryant, #32470	Glen Allen, VA		
Kata Jurcic Byrd, #37637	Chicago, IL		
Tina C. Ervin Humphries, #26428	Stanley, NC		
Charles Andrew Hill, #36147	Charlotte, NC		
Mark Moosa, #16830	Charlotte, NC		
Aubrie Katherine Robinson, #41806	Camp Lejeune, NC		
Akbar Saeed Sharfi, #22773	West Palm Beach, FL		
Mary B. Tate, #16984	Morrisville, NC		
Susan Yurash Close, #32448	Clover, SC		
Edwin Andrew Doty, Jr., #24790	Emerald Isle, NC		
Walter Compton Jones, #23995	Roanoke, VA		
John Preston King, #12423	Bear, DE		
Lori Ann Mays, #27087	Olathe, KS		
Thomas John O'Larnic, #16321	Wake Forest, NC		
Patricia Mathis Woodcock, #11986	Charlotte, NC		
Joshua Michael Boos, #38059	Richmond Hill, GA		



### Request for Inactive Status

A North Carolina CPA may request inactive status by submitting a form through the Board's website, [nccpaboard.gov](http://nccpaboard.gov).

To access the online form, click on the "Resources" tab, then click on "Request for Inactive Status."

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.



# State Board of CPA Examiners

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

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2,000 copies of this document were printed in June 2019 at an estimated cost of \$1,839.00 or approximately 92¢ 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.