



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. 1-2020

Important

CPE Rules Effective January 1, 2020

Effective January 1, 2020, 21 NCAC 08G *Continuing Professional Education (CPE)* is amended as follows:

21 NCAC 08G .0401 CPE Requirements for CPAs

(a) In order for a CPA to receive credit for CPE activities:

- (1) the CPA shall attend or complete the activity and receive a certificate of completion as set forth in the Standards for CPE Program Sponsors in the NASBA/AICPA Statement on Standards for Continuing Professional Education (CPE) Programs, including subsequent amendments and editions, which are hereby incorporated by reference. Copies of the Standards for CPE Program Sponsors can be found at no cost on the NASBA website at www.nasbaregistry.org/the-standards;
- (2) the activity shall meet the requirements set out in Rule .0404 of this Section; and
- (3) the activity shall increase the professional competency of the CPA.

(b) An activity that increases the professional competency of a CPA shall be an activity in an area of the profession in which the CPA practices or is planning to practice, or in the area of professional ethics.

(c) Because of differences in the education and experience of CPAs, an activity may contribute to the professional competence of one CPA but not another. Each CPA shall therefore exercise judgment in se-

lecting activities for which CPE credit is claimed and choose only those that contribute to that CPA's professional competence.

(d) Active CPAs shall complete 2,000 CPE minutes computed in accordance with Rule .0409 of this Section by December 31 of each year, except as follows:

- (1) CPAs having certificate applications approved by the Board in April to June shall complete 1,500 CPE minutes during the same calendar year;
- (2) CPAs having certificate applications approved by the Board in July to September shall complete 1,000 CPE minutes during the same calendar year; or



Text of Amended CPE Rules
continued on page 3

Highlights of the CPE Rule Changes

The rewrite of 21 NCAC 08G, *Continuing Professional Education (CPE)*, streamlines the CPE rules and allows for new learning methods.

The amended rules were effective January 1, 2020, and first apply to CPE completed for the 2021-2022 license renewal.

Below are some highlights of the changes to the CPE rules.

- The Board now tracks CPE activities (formerly "courses") in minutes instead of hours. A CPE hour is still 50 minutes; therefore, a licensee must complete 2,000 CPE minutes (40 hours x 50 min) to maintain licensure.
- Calculating CPE in minutes instead of hours allows licensees to claim credit for all CPE minutes taken instead of rounding time down for less than half-hour increments.
- The switch to minutes allows licensees to obtain CPE through new methods like Nano Learning (10 to 20-minute increments) and Blended Learning.
- CPE vendors will continue to report CPE credit in hours and

Highlights

continued on page 3

In This Issue

Disciplinary Action.....	2
Continuous Exam Testing	5
Exam Score Release Dates.....	5
CPE Audit Orders.....	6
Board Meetings.....	7
Certificates Issued	7
Reclassifications	7

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."

JEFFREY M. BRINN, #31267 | JEFFREY M. BRINN, CPA | MONROE, 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, the Respondent and the Respondent Firm stipulate to the following:

1. Jeffrey M. Brinn (hereinafter "Respondent"), was the holder of North Carolina certificate number 31267 as a Certified Public Accountant. The Respondent chose to be placed on inactive status in May 2019.
2. Jeffrey M. Brinn, CPA (hereinafter "Respondent Firm"), was 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 Respondents issued a review report and began the peer review enrollment process. However, they never completed the entire peer review process.
4. The Respondents have now ceased performing engagements that require a peer review.
5. 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 complete the peer review process constitutes a violation of 21 NCAC 08N .0203(b)(7).

3. 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 is censured.
2. The Respondent Firm is censured.
3. The Respondent shall pay a one thousand dollar (\$1,000) civil penalty to be payable prior to reactivation of the Respondent's CPA certificate.
4. The Respondents have agreed to no longer participate in or perform any engagements subject to peer review.
5. Neither the Respondent nor the Respondent Firm shall offer or render services as a CPA or CPA firm, 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 or the Respondent Firm claim or attempt to use any practice privileges in any other state based upon the Respondent's inactive North Carolina certificate or the Respondent Firm's inactive CPA firm registration.

Approved by the Board November 25, 2019.

REMINDER

January 31, 2020, is the final deadline for CPA firms to renew their firm registrations and provide peer review compliance information to the Board.

Please contact Cammie Emery by email at cemery@nccpaboard.gov or Buck Winslow by email at buckw@nccpaboard.gov if you have questions about firm renewal or peer review compliance.

Text of Amended CPE Rules

continued from page 1

- (3) CPAs having certificate applications approved by the Board in October to December shall complete 500 CPE minutes during the same calendar year; and

Any CPE minutes completed during the calendar year in which the certificate application is approved may be used for that year's requirement even if the minutes were completed before the certificate was granted.

(e) A CPA shall complete a minimum of 50 CPE minutes annually in activities on regulatory or behavioral professional ethics and conduct. Ethics CPE shall be offered by a CPE sponsor registered with NASBA pursuant to Rule .0403(c) of this Section.

(f) There shall be no CPE requirements for inactive CPAs.

(g) When a CPA has completed more than the required number of minutes of CPE in any one calendar year, up to 1,000 minutes shall be carried forward and treated as minutes earned in the following year. Ethics CPE minutes shall not be included in any carry forward minutes to meet the requirement of Paragraph (e) of this Rule. A CPA shall not claim CPE credit for activities taken in any year prior to the year of certification.

(h) any CPE minutes used to satisfy the requirements for change of status as set forth in 21 NCAC 08J .0105, for reissuance as set forth in 21 NCAC 08J .0106, or for application for a new certificate as set forth in Rule 08I .0104 of this Chapter may be used to satisfy the annual CPE requirement set forth in Paragraph (d) of this Rule.

(i) It shall be the CPA's responsibility to maintain records substantiating the CPE credits claimed for the current year and for each of the four calendar years prior to the current year.

(j) A non-resident licensee may

satisfy the annual CPE requirements in the jurisdiction where the CPA is licensed and currently works or resides. If there is no annual CPE requirement in the jurisdiction where the CPA is licensed and currently works or resides, the CPA shall comply with Paragraph (d) of this Rule. A non-resident licensee whose office is in North Carolina shall comply with Paragraph (e) of this Rule. All other non-resident licensees may satisfy Paragraph (e) of this Rule by completing the ethics requirements in the jurisdiction in which the non-resident licensee is licensed as a CPA and works or resides. If there is no ethics CPE requirement in the jurisdiction where the non-resident licensee is licensed and currently works or resides, the non-resident licensee shall comply with Paragraph (e) of this Rule.

21 NCAC 08G .0403 Qualification of CPE Sponsors

(a) The Board shall not register CPE activities nor sponsors or providers of CPE activities.

(b) CPE providers not in good standing on the NASBA National Registry of CPE Sponsors shall comply with the Standards for CPE Program Sponsors in the NASBA/AICPA Statement on Standards for Continuing Professional Education (CPE) Programs found on the NASBA website at www.nasbaregistry.org.

(c) Sponsors of continuing education activities that are listed in good standing on the NASBA National Registry of CPE Sponsors shall be considered by the Board as compliant with the Standards for CPE Program Sponsors in the NASBA/AICPA Statement on Standards for Continuing Profession Education (CPE) Programs found on the NASBA website at www.nasbaregistry.org.

(d) Failure of a National Registry of CPE Sponsor to comply with this Rule shall be grounds for the Board to disqualify the sponsor as a CPE sponsor with this Board and to notify NASBA and the public of this action.

21 NCAC 08G .0404 Requirements for CPE Credit

(a) A CPA shall not be granted CPE credit for an activity unless the activity is in one of the fields of study listed in the NASBA Fields of Study, including subsequent amendments and editions, which are hereby incorporated by reference. Copies of the NASBA Fields of Study can be found at no cost on the NASBA website at www.nasbaregistry.org/the-standards.

(b) The following shall qualify as acceptable types of CPE activities, provided the activities comply with the requirements set forth in Rule .0403(b) or (c) of this Section:

- (1) professional development activities of national and state accounting organizations;
- (2) technical sessions at meetings of national and state accounting organizations and their chapters;
- (3) courses taken at regionally accredited colleges and universities;
- (4) educational activities that are designed and intended for continuing professional education activity conducted within a business, accounting firm, or an association of accounting firms; or
- (5) correspondence activities that are designed and intended for continuing professional education.

(c) CPE credit shall be granted for instructing or authoring a CPE activity as long as the CPA's professional competency was increased and was in one of the fields of study recognized by the Board, as set forth in Paragraph (a) of this Rule.

(d) CPE credit shall not be granted for a self-study activity if the material that the CPA must study to take the examination is not designed for CPE purposes. This includes periodicals, guides, magazines, subscription services, books, reference manuals,

Text of Amended CPE Rules

continued on page 4

Text of Amended CPE Rules

continued from page 3

and supplements that contain an examination to test the comprehension of the material read.

(e) A CPA may claim credit for an activity offered by a provider if the activity meets the requirements of this Rule and Rule .0409 of this Section. The CPA shall maintain documentation proving the activity met these standards.

21 NCAC 08G .0406 Compliance with CPE Requirements

(a) All active CPAs shall file a reporting of CPE minutes by the July 1 renewal date of each year. The Board may audit information submitted by licensees who apply for a renewal license.

(b) If a CPA fails to complete the CPE requirements prior to the end of the previous calendar year but the CPA has completed them by June 30, the Board may:

- (1) issue a letter of warning for the first such failure within a five-calendar year period; and
- (2) deny the renewal of the CPA's certificate for a period of not less than 30 days and until the CPA meets the reinstatement requirements set forth in 21 NCAC 08J .0106 for the second such failure within a five-calendar year period.

21 NCAC 08G .0409 Computation of CPE Credits

(a) Group Activity. CPE credit for a group activity shall be given based on contact minutes.

(b) Completing a College Course. CPE credit for completing a college course in the college curriculum shall be granted based on converting the number of credit hours the college gives the CPA for completing the course into minutes. One semester hour of college credit shall be 750 CPE minutes. No CPE credit shall be given to a CPA who audits a college course. No more than 50 percent of the CPE credits required for a year



shall be credits for completing a college course.

(c) Self-Study Activity. CPE credit for a self-study activity shall be given based on the number of minutes needed to complete the activity as determined by the sponsor.

(d) Preparing or Presenting a CPE Activity. CPE credit for preparing or presenting a CPE activity for CPAs shall be given based on the number of minutes spent in preparing or presenting the activity. Preparing includes activities such as authoring or conducting a technical review. No more than 50 percent of the CPE credits required for a year shall be credits for preparing for or presenting CPE activities. CPE credit for preparing or presenting an activity shall be allowed only once a year for an activity prepared or presented more than once in the same year by the same CPA.

(e) Authoring a Publication. CPE credit for published articles and books shall be given based on the number of minutes the CPA spent writing the article or book. No more than 25 percent of a CPA's required CPE credits for a year shall be credits for published articles or books. An article written for a CPA's client or business newsletter shall not receive CPE credit.

(f) Instructing a College Course. CPE credit for instructing a college course above the level of accounting principles shall be given based on the number of credit hours the college gives a student for completing the course, using the calculation set forth in Paragraph (b) of this Rule. No more than 50 percent of the CPE credits required for a year shall be

credits for instructing a college course.

(g) Nano Learning Activity. CPE credit for Nano Learning, a tutorial activity without interaction with a real-time instructor that is designed to permit a participant to learn a given subject through electronic media including technology applications/processes, computer-based or web-based technology, shall be based on the number of contact minutes. Nano Learning is not a group program. This CPE activity shall be offered by a CPE sponsor registered with NASBA pursuant to Rule .0403(c) of this Section.

(h) Blended Learning Activity. A Blended Learning program offers participants learning in multiple formats or delivery methods. Activities can include lectures, discussion, guided practice, games, case studies, and simulation. The varied delivery methods include Group Live, Group Internet Based, Self Study, or Nano Learning. The primary component of the program may be concurrent (a group program) or non-concurrent, allowing the participant to control a portion of the time and place of the learning. CPE credit for Blended Learning shall be based on the number of contact minutes incorporated in all the learning formats in the Blended Learning activity. This CPE activity shall be offered by a CPE sponsor registered with NASBA pursuant to Rule .0403(c) of this Section.

(i) No more than 50 percent of the CPE credits required for a year shall be credits claimed under Paragraphs (b), (d), and (f) of this Rule.

Highlights

continued from page 1

fractional hours (i.e., 1.2 hours = 60 minutes). The Board will provide licensees with a format that converts the total CPE hours into the required minute reporting format.

- The annual ethics requirement has been reduced from two hours (100 minutes) to “a minimum of 50 CPE minutes annually in activities on regulatory or behavioral professional ethics and conduct.”

A licensee may take an ethics class longer than 50 minutes; however, only 50 minutes will count toward the annual ethics requirement. Any excess time will count towards the annual 2,000 CPE minute requirement.

- The ethics requirement is effective with the 2020 calendar year. As such, it impacts the April 1 – June 30, 2021, license renewal period for a 2021-2022 CPA license.

If a licensee did not complete the required ethics CPE in 2019 and completes the hours during the grace period (Jan. 1-June 30, 2020), the licensee must complete two hours (100 minutes) of ethics CPE.

- The new CPE rules adopt by reference the NASBA/AICPA Statement on Standards for Continuing Professional Education (CPE) Programs. Adopting the Standards by reference allows the Board to incorporate changes in the Standards into the Board’s rules without going through the rule-making process.

Licensees may submit specific questions about the CPE rule changes to the Board using the email address **communications@nccpaboard.gov** with the subject line “Amended CPE Rules.”

In the coming months, the Board will publish answers to the most common questions about the amended CPE rules.

Amended Rule Allows for Continuous Exam Testing

The Board has amended 21 NCAC 08F .0105, *Conditioning Requirements* to **allow for continuous testing.**

Continuous testing eliminates test window limitations and allows an Exam candidate to retake a test section once the candidate’s grade for any previous attempt of the same test section has been released. **(Continuous testing may be available as early as July 2020.)**

21 NCAC 08F .0105, Conditioning Requirements

(a) Passing Grades. A candidate shall pass all sections of the examination with a grade of 75 or higher on each section.

(b) Military Service. A candidate who is on active military service shall not have the time on active military service counted against Subparagraph (c)(1) of this Rule unless the candidate applies to

take the examination during the active military service, in which case each month a candidate sits shall be counted toward Subparagraph (c)(1) of this Rule.

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

- (1) a candidate shall obtain a passing grade on all sections of the examination within an 18-month period;
- (2) a candidate may sit for any section of the examination individually;
- (3) a candidate may retake the same section of the examination as many times during a one-year period as determined by the examination vendor(s); and
- (4) credit awarded by the Board for passage of a section of the examination is valid for an 18-month period beginning on the date the section is taken.

2020 Uniform CPA Exam Score Release Dates

Testing Window: January 1 – March 10 (20Q1)		
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:
Jan. 20	Jan. 20	Feb. 5
Feb. 14	Feb. 14	Feb. 26
Feb. 28	Feb. 28	Mar. 8
Mar. 10	Mar. 11	Mar. 19
Testing Window: April 1 – June 10 (20Q2)		
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 28
May 31	May 31	June 11
June 10	June 11	June 19

Source: AICPA

CPE Audit 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."

Catherine B. Ardrey, #21173 Charlotte, NC

The Board opened a case against Catherine B. Ardrey (Respondent Ardrey) for failure to complete sufficient CPE as required for renewal of her North Carolina CPA license.

Respondent Ardrey 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 Ardrey may apply to return her CPA 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 62.5 hours of CPE including an eight-hour accountancy law course 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 Ardrey's CPA license.

Approved by the Board November 25, 2019.

Andrew C. Dutcher, #36297 Holly Springs, NC

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

Respondent Dutcher 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 Dutcher may apply to return his CPA 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 54.5 hours of CPE including an eight-hour accountancy law course 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 Dutcher's CPA license.

Approved by the Board November 25, 2019.

Kathy L. Kisiel, #29091 Wilmington, NC

The Board opened a case against Kathy L. Kisiel (Respondent Kisiel) for failure to complete sufficient CPE as required for renewal of her North Carolina CPA license.

Respondent Kisiel 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 Kisiel may apply to return her CPA 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 63.5 hours of CPE including an eight-hour accountancy law course 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 Kisiel's CPA license.

Approved by the Board November 25, 2019.

Ioulia Nickolaevna Smirnova, #33575 Charlotte, NC

The Board opened a case against Ioulia Nickolaevna Smirnova (Respondent Smirnova) for failure to complete sufficient CPE as required for renewal of her North Carolina CPA license.

Respondent Smirnova 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 Smirnova may apply to return her CPA 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 43.5 hours of CPE including an eight-hour accountancy law course 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 Smirnova's CPA license.

Approved by the Board November 25, 2019.

Certificates Issued

On December 16, 2019, the Board approved the following individuals for licensure as North Carolina CPAs:

George Raymond Aldhizer, IV
 Matthew Thomas Beauchamp
 Susan Mary Chrest
 Amirh Efur Collis
 Bonita Louise Crosser
 Ruth Ann Diedrich
 Abigail Mari Gilfillan
 Fawna Lee Goldi-Wasson
 Madison Gaither Grody
 Stephanie Renee Hodges
 Rachel Ann Jones
 Loren Suzanne Kassi
 Michelle DeLong Lombana
 Kaitlyn Carter Martin
 Michael RJ Meryhew
 Christof Rodney Charles Mohr
 Jay G. Patel
 Gabriel Alexander Ratti-Angulo
 Stephen Clyde Ross
 Megan Amanda Rushford
 Jared Michael Schultz
 Ashley Katherine Shelton
 Makiko Kusuda Simmons
 Tari Lyn Stockton
 Michael Curtis Sufczynski
 Germaine Giani Weldon
 Ruoyi Zhang

2020 Board Meeting Dates

February 17 - 10:00 a.m.
March 17 - 1:00 p.m.
April 20 - 10:00 a.m.
May 18 - 10:00 a.m.
June 18 - 2:00 p.m.*
July 20 - 10:00 a.m.
August 17 - 10:00 a.m.
September 21 - 10:00 a.m.
October 19 - 10:00 a.m.
November 23 - 10:00 a.m.
December 14 - 10:00 a.m.



*All meetings will be at the Board office with the exception of the June meeting which will be in Winston-Salem.

Reclassifications

At its December 16, 2019, meeting, the Board approved the applications for reclassification submitted by the following individuals:

Reinstatement

Michele Mercedes Dubai, #27783 Atlanta, GA
 Michael Anthony Patrick, #31846 Tega Cay, SC
 Paul G. Wong, #17706 High Point, NC

Reissuance

Sarika Agarwal, #37503 Wake Forest, NC
 Alison Maria Eddings, #38968 Charlotte, NC

Inactive Status

Between December 1, 2019, and December 23, 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 has 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 08 .0301(b)(20)].

Robert Joseph Dermody, Jr., #32290 Carrboro, NC
 Shelley Norton Livingston, #13256 Murphy, NC
 Bruce Whitman Elder, #25411 Raleigh, NC
 Michael James Foley, #41654 Leland, NC
 Bryan Austin Thompson, #37747 Charlotte, NC
 Nolan Gray Brown, #2936 Yadkinville, NC
 Lindsay Hoppe Burrell, #29706 Charlotte, NC
 Lynn Casey, #19307 Saluda, NC
 Donald Wayne Cassidy, #19308 Madison, NC
 Michael David Darlin, #40540 Kernersville, NC
 Denise Pence Fink, #26434 Salisbury, NC
 Robin Poston Growley, #32761 Charlotte, NC
 Brittany Leigh Harrill, #33316 Charlotte, NC
 Charles Vernon Ricks, #1736 Charlotte, NC
 Charles William Cloninger, Jr., #26208 Greensboro, NC
 Nancy Davidson Gill, #18157 Corvallis, OR
 William Shelton Ray, Jr., #13456 Waynesville, NC
 David Charles Schwartz, #34158 Parkland, FL
 Todd English Wade, #32242 Cary, NC
 Robert William Watson, Sr., #4174 Winston-Salem, NC
 Laura Simmons Hines Conner, #25328 Houston, TX
 Caryn B. Giblin, #42582 Cary, NC
 Kathy June Hardy, #11800 Rural Hall, NC
 Deborah A. Miller, #30832 Allentown, PA
 Kevin Edward Quinn, #34086 Morrisville, NC
 Stanley Philip Dyl, #24112 Davidson, NC
 Emily Jane Mills, #13364 Cary, NC
 Robert Todd Weeks, #37849 Suwanee, GA
 Wilbur M. Alling, #31401 Wilmington, NC
 Douglas Warren Brown, #21387 Lewisville, NC
 W. Bryon Burbage, #27955 Charleston, SC
 Andrea D. Ensley, #32119 Memphis, TN
 Blair Brianne Lee, #41043 Charlotte, NC
 Michael Hunter Lindsey, #41377 Seattle, WA
 Ryan David McMahon, #42832 Durham, NC
 William Douglas Parmelee, #12992 W. Palm Beach, FL
 James H. Spessard, #24099 Greensboro, NC
 Jon K. Stegall, #22982 Irvine, CA
 Sandra Heckman Vlahos, #19280 Charlotte, NC
 Robert Reynolds White, #13868 Kernersville, NC



State Board of CPA Examiners

Board Members

Arthur M. Winstead, Jr., CPA
President, Greensboro

Michael S. Massey, CPA
Vice President, Morrisville

Gary R. Massey, CPA
Secretary-Treasurer, Raleigh

Barton W. Baldwin, CPA
Member, Mount Olive

Bernita W. Demery, CPA
Member, Harrisburg

Wanda B. Taylor, Esq.
Member, Raleigh

Jennifer K. Van Zant, Esq.
Member, Greensboro

Staff

Executive Director
Robert N. Brooks

Deputy Director
David R. Nance, CPA

Staff Attorney
Frank Trainor, Esq.

Legal Counsel
Noel L. Allen, Esq.

Administrative Services
Felecia F. Ashe
Vanessia L. Willett

Communications
Lisa R. Hearne

Examinations
Phyllis W. Elliott

Licensing
Cammie Emery
Alice Grigsby
Buck Winslow

Professional Standards
Adriene Hunt
Julia L. Mayo
Jean Marie Small

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

PRSRT STD
US Postage PAID
Greensboro, NC
Permit No. 821

2,000 copies of this document were printed in January 2020 at an estimated cost of \$1,900 or approximately 95¢ 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:	Home Fax:
Home Email:	
Firm/Business Name:	
Business Address:	
City/State/Zip:	
Business Phone:	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.