



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. 1-2017

Final Deadline for CPA Firm Renewal

January 31, 2017, is the final deadline for renewing your firm’s registration and report peer review compliance information to the Board.

Access to the firm renewal and peer review reporting is available by clicking on the “Renew Firm Registration” link in the “How Do I” section of the Board’s homepage, www.nccpaboard.gov.

During the firm renewal process, users should check the peer review information listed to ensure that it is correct.

If the information is not correct, the appropriate documents should

be sent to the Board as soon as possible.

It is not necessary to wait until the information is updated in the Board’s database to complete the firm registration renewal.



All CPA firms subject to peer review must provide the Board with the proper peer review documentation even if the firm has allowed Facilitated State Board Access to its peer review files.

Send questions about firm renewals and peer review compliance reporting to Cammie Emery at cemery@nccpaboard.gov.



Protect Yourself, Protect Your Clients

Due to the sensitive client data held by tax professionals, cybercriminals are increasingly targeting the tax preparation community.

Thieves use a variety of tactics, from remote computer takeovers to phishing scams. Data breaches are increasing in number and scope. Thieves often use the stolen identity information to file tax returns.

As a tax preparer, you play a critical role in protecting taxpayer data. Although most tax professionals’ software includes security protections, there are other steps you can take to protect your data.

- **Secure Data:** Make sure that taxpayer data, including data left on hardware and media, is never left unsecured; use security software on all digital devices.

Data Security Tips
continued on page 6

Comments on Proposed Rule Changes

On December 19, 2016, the Board conducted a public Rule-Making Hearing on proposed changes to the Board rules cited as 08A .0301; 08I .0101; 08N .0203; .0208; and .0305.

The text of the proposed changes was published in the 12-2016 issue of the *Activity Review* and in Volume 31, Issue 11 of the *North Carolina Register* (www.ncoah.com/rules/register). The proposed changes also are available on the Board’s website, www.nccpaboard.gov.

Written comments on the proposed changes must be received by the Board by 5:00 p.m. on January 30, 2017. Submit written comments regarding the proposed actions by mail, fax, or email to:

Robert N. Brooks, Executive Director
PO Box 12827
Raleigh, NC 27605
Fax: 919-733-4209
Email: rbrooks@nccpaboard.gov



In This Issue

Disciplinary Actions	2
Board Meetings	3
Certificates Issued	5
CPA Exam Info	5
Reclassifications	6
Contacting the Board	7

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."

ERNEST K. LEONARD, #24431
LEONARD CPA, PLLC
Raleigh, NC 12/19/2016

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 NC Gen. Stat. §150B-41, the Board and Respondent stipulate to the following:

1. Respondent Ernest K. Leonard (hereinafter "Respondent") is the holder of certificate number 24431 as a North Carolina Certified Public Accountant.
2. Respondent firm Leonard CPA, PLLC (hereinafter "Respondent Firm"), is a registered certified public accounting firm in North Carolina.
3. The Respondent self-reported that he was charged with failing to file and pay the Respondent Firm's withholding taxes and the Respondent's income taxes. The Board opened cases against the Respondent (C2016032) and the Respondent Firm (C2016035).
4. The Respondent pled guilty to one count of failure to file an income tax return and one count of failure to pay income tax. He also pled guilty to one count of failure to file a withholding tax return and one count of failure to pay withholding tax.
5. The Board also received information that the Respondent Firm had not undergone a peer review since November 18, 2010. The Board opened cases against the Respondent (C2016219-1) and the Respondent Firm (C2016219-2).
6. Per the North Carolina Accountancy Act, at NC Gen. Stat. §93-12(8c)(c), CPA firms are required to undergo peer review every three years if they are engaged to perform audits, re-

views, compilation or other reports issued on financial information in the public practice of accountancy.

7. On the Respondent Firm's annual renewals for the years 2010 through 2014, the Respondent represented that the Respondent Firm had performed audits, reviews, agreed-upon procedures and compilations for third party use during the prior year.
8. On the Respondent Firm's annual renewal for the year 2015, the Respondent represented that the Respondent Firm had performed agreed-upon procedures and compilations for third party use during the prior year.
9. The Respondent Firm had undergone previous peer reviews and therefore the Respondent knew, or should have known, that a peer review was required in order to perform the engagements identified on the 2010 through 2015 firm renewals.
10. 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. If proven by the North Carolina Department of Revenue, the Respondent's guilty pleas related to the timely filing or payment of withholding taxes would constitute violations of 21 NCAC 08N .0201 (Integrity), .0203(a) (Discreditable Conduct), and .0207 (Violation of Tax Laws).
3. If proven at hearing, the Respondent's failure to undergo timely peer review constitutes a violation of 21 NCAC 08N .0213 (Violation of Other Rules).
4. Per NC 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, Ernest K. Leonard, is hereby permanently revoked.
2. The firm registration for the Respondent Firm, Leonard CPA, PLLC, is hereby suspended.
3. Neither Respondent Leonard nor 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 Respondent Leonard or Respondent Firm claim or attempt to use any practice privileges in any other state based upon Respondent Leonard's permanently revoked North Carolina certificate or Respondent Firm's cancelled CPA firm registration.

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 NC Gen. Stat. §150B-41, the Board and Respondent stipulate to the following:

1. Dixon & Higgins, CPAs, PLLC (hereinafter “Respondent Firm”), is a registered certified public accounting firm in North Carolina.
2. The Respondent Firm received a “fail” on its most recent system peer review, with an acceptance letter date of December 1, 2015.
3. The peer review report noted significant deficiencies in the conduct of a compilation engagement and its audit engagements.
4. 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 the Statements on Auditing Standards constitutes a violation of 21 NCAC 08N .0403, and .0212.
3. The Respondent Firm’s failure to perform accounting services in accordance with the Statements

on Standards for Accounting and Review Services constitutes a violation of 21 NCAC 08N .0404 and .0212.

4. Per NC 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. The Respondent Firm is censured.
2. The Respondent Firm has signed a written statement acknowledging that the Respondent Firm is not currently participating in, performing, or reviewing any audit engagements.
3. Prior to the Respondent Firm participating in, performing, or reviewing any audits, the Respondent Firm shall be required to complete the following:
 - a. Each staff member participating in engagements subject to peer review must take at least eight (8) hours of

group-study A&A CPE related to Audit Documentation annually until the firm receives a pass on a system review or a pass or pass with deficiencies on an engagement review.

- b. At its own expense, obtain pre-issuance reviews of all audit engagements until such time as the Board determines that pre-issuance review is no longer necessary. The pre-issuance reviewer shall be approved by the Board. The Respondent firm shall authorize and cause the pre-issuance reviewer to provide the Board with a copy of each pre-issuance review report.

STEWART & SATTERFIELD, P.A.
Greensboro, NC 12/19/2016

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 NC Gen. Stat. §150B-41, the Board

Order

continued on page 4



2017 Board Meetings

JANUARY *	FEBRUARY	MARCH	APRIL
Raleigh, NC Mon., Jan. 23 10:00 a.m.	Raleigh, NC Mon., Feb. 20 10:00 a.m.	Raleigh, NC Wed., Mar. 22 1:00 p.m.	Raleigh, NC Mon., Apr. 24 10:00 a.m.
MAY	JUNE	JULY	AUGUST
Raleigh, NC Thurs., May 25 10:00 a.m.	Greensboro, NC Thurs., June 22 10:00 a.m.	Raleigh, NC Mon., July 24 10:00 a.m.	Raleigh, NC Mon., Aug. 21 10:00 a.m.
SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER
Raleigh, NC Mon., Sept. 18 10:00 a.m.	Raleigh, NC Thurs., Oct. 26 10:00 a.m.	Raleigh, NC Mon., Nov. 20 10:00 a.m.	Raleigh, NC Mon., Dec. 18 10:00 a.m.

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

Order continued from page 3

and Respondent stipulate to the following:

1. Stewart & Satterfield, P.A. (hereinafter "Respondent Firm"), is a registered certified public accounting firm in North Carolina.
2. The Respondent Firm received a "fail" on its most recent system peer review, with an acceptance letter date of August 22, 2016.
3. The peer review report noted several significant departures from Generally Accepted Government Auditing Standards ("GAGAS") by the Respondent firm.
4. The peer review also noted other audit standards representing a significant departure from Generally Accepted Auditing Standards ("GAAS") by the Respondent firm.
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 government auditing services in accordance with the GAGAS constitutes a violation of 21 NCAC 08N .0409 and .0212.
3. The Respondent firm's failure to perform auditing services in accordance with the GAAS constitutes a violation of 21 NCAC 08N .0403 and .0212.

4. Per NC 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. The Respondent firm is censured.
2. Prior to the Respondent firm participating in, performing, or reviewing any audits, the Respondent firm shall be required to complete the following:
 - a. Each staff member participating in engagements subject to peer review must take at least four (4) hours of group-study A&A CPE related to audit (Audit Update, Audit Documentation, etc.) annually until the firm receives a pass on a system review or a pass or pass with deficiencies on an engagement review.
 - b. Each staff member participating in engagements subject to peer review must ensure the attainment of required Yellow Book CPE for the performance of audits per GAGAS.
 - c. At its own expense, obtain pre-issuance reviews of all audit engagements until such time as the Board determines that pre-issuance review is no longer necessary. The pre-issuance reviewer shall be approved by the Board. The Respondent firm shall authorize and cause the pre-issuance reviewer to provide the Board with a copy of each pre-issuance review report.

DAVID WYLIE, CPA
Spruce Pine, NC 12/19/2016

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 NC Gen. Stat. §150B-41, the Board and Respondent stipulate to the following:

1. David Wylie, CPA (hereinafter "Respondent Firm"), is a registered certified public accounting firm in North Carolina.
2. The Respondent Firm received a "fail" on its most recent system peer review, with an acceptance letter date of September 29, 2015.
3. The peer review report noted that the Respondent Firm conducted a governmental audit engagement and a yellow-book non-profit audit engagement which were not compliant with professional standards in all respects.
4. 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 the Statements on Auditing Standards in violation of 21 NCAC 08N .0403 and .0212.
3. The Respondent Firm's failure to perform governmental audit services in accordance with Generally Accepted Government Auditing Standards constitutes a violation of Government Auditing Standards in violation of 21 NCAC 08N .0409 and .0212.

4. Per NC 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. The Respondent Firm is censured.
2. The Respondent Firm has signed a written statement acknowledging that the Respondent Firm is not currently participating in, performing, or reviewing any audit engagements.
3. Prior to the Respondent Firm participating in, performing, or reviewing any audits, the Respondent Firm shall be required to complete the following:
 - a. Each staff member participating in engagements subject to peer review must take at least eight (8) hours of group-study A&A CPE related to Audit Documentation annually until the firm receives a pass on a system review or a pass or pass with deficiencies on an engagement review.
 - b. At its own expense, obtain pre-issuance reviews of all audit engagements until such time as the Board determines that pre-issuance review is no longer necessary. The pre-issuance reviewer shall be approved by the Board. The Respondent Firm shall authorize and cause the pre-issuance reviewer to provide the Board with a copy of each pre-issuance review report.



Attention CPA Exam Candidates

Schedule Your BEC or REG
Sections Beginning
March 11, 2017

If you plan to sit for the BEC or REG sections on or after April 1, the earliest you may schedule your test date is March 11. This scheduling hold supports the change to the next version of the BEC and REG Exam sections, which increase from three hours to four hours each as of April 1. Seats will be available for candidates who plan to sit for the BEC and REG Exam sections in early April. **IMPORTANT:** This announcement does not impact AUD or FAR test scheduling for April 1 and beyond. AUD and FAR scheduling may be done now on the Prometric website, www.prometric.com/cpa.

When Should I Schedule My CPA Examination Sections?

If You Plan To Sit Between Now and March 10, 2017		If You Plan To Sit On or After April 1, 2017	
AUD Anytime	FAR Anytime	AUD Anytime	FAR Anytime
BEC Anytime	REG Anytime	BEC On or After 3/11/17	REG On or After 3/11/17

SPECIAL NOTICE ON RESCHEDULING

The rescheduling process will be different if you are changing your appointment from the current version of the BEC and REG (from now until March 10) to the new version of the BEC and REG (on or after April 1). Here are the steps that you will follow to change your appointment:

1. Cancel your original appointment. This will reset your NTS for scheduling.
2. On or after March 11, visit www.prometric.com/cpa to schedule your new appointment.

Certificates Issued

On December 19, 2016, the Board approved the following applicants for certification as North Carolina CPAs:

Daniel Gregory McGovern
John Stevens Norris, III
Daron Seth Tarlton
Anne Marie McCarthy Voutsos

Uniform CPA Exam Fees (effective 12/27/2016)

ADMINISTRATIVE FEES	
Initial Exam Application	\$230.00
Re-Exam Application	\$75.00
SECTION FEES	
Auditing (AUD)	193.45
Business Environment & Concepts (BEC)	193.45
Financial Accounting & Reporting (FAR)	193.45
Regulation (REG)	193.45



Data Security Tips *continued from front page*

- **Shred Documents; Destroy Media:** Securely dispose of taxpayer information.
- **Use Strong Passwords.** Require strong passwords (numbers, symbols, upper and lowercase) on all computers, tax software programs and Wi-Fi.
- **Change Passwords.** Require periodic password changes every 60 – 90 days.
- **Safely Store Data.** Store taxpayer data in secure systems and encrypt information when transmitting across networks.
- **Encrypt Email.** Encrypt e-mail that contains taxpayer data.

Also, learn to recognize phishing attempts that mimic tax software providers or the IRS.

A number of current scams pose as IRS e-services or other entities to trick you into clicking on malicious links or downloading malicious attachments.

These phishing scams may attempt to steal your usernames and passwords for critical accounts. Or, they may secretly install software that will track your every key stroke.

When in doubt about any communication purporting to be from the IRS or a tax software provider, go to their main web page instead of clicking on any links.

For additional tips on protecting yourself and protecting your clients, see IRS Fact Sheet 2016-23.

RECLASSIFICATIONS

At its December 19, 2016, meeting, the Board approved the applications for reclassification submitted by the following individuals:

Reinstatements

Samuel Wesley Black, #13477	Cedaredge, CO
David Andrew Stern, #16896	Charlotte, NC

Reissuance

Simion Cerchez, #37920	Alberta, Canada
Phyllis Louise Reynolds, #39208	Raleigh, NC

Inactive Status

From November 5, 2016, through December 13, 2016, the individuals listed below were approved for inactive status by the Board. "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)].

Lorri Wallace Johnson, #12402	Murfreesboro, TN
Kathryn Leigh Zalberg, #35720	Holly Springs, NC
Tamara A. Milliken, #30160	York, SC
Jay Charles Motsinger, #6847	Greensboro, NC
Benjamin Smith Causey, #20019	Durham, NC
H. Edward Pyrtle, #23846	Atlanta, GA
Dora L. Head, #22048	Greensboro, NC
C. Bradley Sparks, #27651	El Segundo, CA
Jack Cooper Weir, #3685	Franklin, TN
Joseph Manning Bryson, #18846	Lexington, NC
Thomas Edward Faircloth, #12851	Cary, NC
Michael Frank Grier, #9918	Raleigh, NC
Jamie-Lee Lavelle, #40401	Raleigh, NC
Lewis Evan Quinn, Jr., #17679	Charlotte, NC
Cori Rae Griffin, #36516	North Augusta, SC
Jessica Lynn Baker Zemonek, #37891	Raleigh, NC
Michael Duaine Evans, #13289	Charlotte, NC
Michael Stephen Turlington, #9255	Lexington, NC
Thaddeus William Armbruster, #25461	Raleigh, NC
Jon Wayne Bartley, #6979	Cary, NC
Kay Foreman Flinn, #12711	Greensboro, NC
David Scott Kellner, #23752	Marietta, GA
Catherine Virginia Morris, #17670	Asheville, NC
Sharon Brown Roberts, #15214	Harrisburg, NC
Christina Marie Baker, #34023	Waxhaw, NC
Karen Hutchison Curran, #13599	Franklin, TN
Corbett Gregg Arnold, #22551	Kernersville, NC
Johnny Page Britt, #10739	Whiteville, NC
Janice Jeryle Doughty, #34448	Apex, NC
Earnest Conelly Robinson, Jr., #22066	Hickory, NC
James Schwandt, #15644	Mills River, NC
Sondra Lynn Stokes, #24449	Alexandria, VA
Matthew T. Illuzzi, #33868	Raleigh, NC
Lillian Jean O'Connell, #30397	Charlotte, NC
Myra Riggins Overbey, #18327	High Point, NC
Izumi Hashimoto Woolley, #20089	Ardmore, PA

CONTACTING THE BOARD

EXECUTIVE STAFF

Robert N. Brooks, Executive Director (919) 733-1425 rbrooks@nccpaboard.gov
David R. Nance, CPA, Deputy Director (919) 733-4215 dnance@nccpaboard.gov
Board operations, personnel matters, Board meetings, financial matters, rule-making

ADMINISTRATIVE SERVICES

Felecia Ashe, Accounting Specialist (919) 733-4223 feleciaa@nccpaboard.gov
general accounting, accounts receivable/payable, vendor relations
Vanessia Willett, Customer Service Rep. (919) 733-4222 vanessiaw@nccpaboard.gov
switchboard, address changes, general Board information

COMMUNICATIONS

Lisa R. Hearne, Manager (919) 733-4208 lhearne@nccpaboard.gov
website content, newsletter, press releases, public record information, social media

EXAMINATIONS

Phyllis Elliott, Specialist (919) 733-4224 phyllise@nccpaboard.gov
initial and re-exam applications, applicant eligibility, score release

LICENSING

Buck Winslow, Manager (919) 733-1421 buckw@nccpaboard.gov
Alice Grigsby, Specialist (919) 733-1422 aliceg@nccpaboard.gov
individual licensure & renewal, inactive status
Cammie Emery, Assistant (919) 733-1423 cemery@nccpaboard.gov
firm registration & renewal, peer review, CPE, CPE audit

PROFESSIONAL STANDARDS

Frank X. Trainor, III, Staff Attorney (919) 715-9185 ftrainor@nccpaboard.gov
Mary Beth Britt, Specialist (919) 715-2455 mbritt@nccpaboard.gov
Kelly Goehl, Assistant (919) 715-8413 kellygoehl@nccpaboard.gov
Jean Marie Small, Specialist (919) 733-1424 jsmall@nccpaboard.gov
Kayla White, Assistant (919) 715-8412 kaylawhite@nccpaboard.gov
professional ethics & conduct, complaints against CPAs & CPA firms, unauthorized use of CPA title

Fax (919) 733-4209

WEB

www.nccpaboard.gov

FACEBOOK

facebook.com/NCCPABoard

TWITTER

[@NCCPABoard](https://twitter.com/NCCPABoard)

Postal Address

Street Address/Delivery Address

Hours of Operation (closed on State holidays)

PO Box 12827, Raleigh, NC 27605-2827

1101 Oberlin Road, Suite 104, Raleigh, NC 27605-1169

Monday-Friday, 8:00 a.m. - 5:00 p.m.



State Board of CPA Examiners

Board Members

Michael H. Womble, CPA
President, Eastover

Wm. Hunter Cook, CPA
Vice President, Charlotte

Jeffrey J. Truitt, Esq.
Secretary-Treasurer, Raleigh

Cynthia B. Brown, CPA
Member, Johns Island, SC

Murchison B. (Bo) Biggs, CPA
Member, Lumberton

Justin C. Burgess
Member, Wilmington

L. Samuel Williams, Jr., CPA
Member, Hickory

Staff

Executive Director
Robert N. Brooks

Deputy Director
David R. Nance, CPA

Staff Attorney
Frank X. Trainor, III, Esq.

Legal Counsel
Noel L. Allen, Esq.

Administrative Services
Felecia F. Ashe
Vanessia L. Willett

Communications
Lisa R. Hearne, Manager

Examinations
Phyllis W. Elliott

Licensing
Buck Winslow, Manager
Alice Grigsby
Cammie Emery

Professional Standards
Mary Beth Britt
Kelly Goehl
Jean Marie Small
Kayla White

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

23,000 copies of this document were printed in January 2017 at an estimated cost of \$4,460 or approximately 19¢ 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.