



# 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. 7-2021

## Client Notifications

In regard to the disposition of client records with the discontinuation, sale, acquisition, or transfer of a CPA firm, the basic client notification must:

- Be in writing. A letter, memo, postcard, or email is acceptable.
- Specify the options available to the client (e.g., sending the client their records or transferring the records to another firm).
- Give the client adequate time to respond. Ninety days is the recommended (required for AICPA members) response window.
- Specify what happens to the records if the client does not respond by the deadline (e.g., their records will be transferred to the successor firm).



The Board strongly encourages CPAs and CPA firms to retain evidence of each notification, including how and when the notification was made, the client's response, and the disposition of the records.

*The Board does not have a rule that addresses the disposition of client records in these situations. Therefore, the information above is based on the AICPA Code of Professional Ethics and the AICPA's interpretations of the Code.*

## Client Records: Who Gets Custody?

*The information in this article is general guidance about the disposition of client records in regard to the discontinuation, sale, acquisition, or transfer of a CPA firm. It is not legal advice and is not binding on the Board.*

*The Board does not have a rule that addresses the disposition of client records in these situations. Therefore, the information below is based on the AICPA Code of Professional Ethics and the AICPA's interpretations of the Code.*

The February 2021 *Activity Review* article, "FAQs: Returning Client Records," discussed what constitutes a client record and how to respond to requests for the return of client records.

This month, we're talking about what happens to client records in regard to the discontinuation, sale, acquisition, or transfer of a CPA firm.

**NOTE:** The Board does not have a rule that addresses the disposition of client records in these situations. Therefore, the information below is based on the *AICPA Code of Professional Ethics* and the AICPA's interpretations of the *Code*.

- Q.** I'm an individual practitioner with one CPA employee. My employee is not buying my firm when I retire, but she is opening a firm in another town. My clients already know that CPA, so I plan to give all the client records to her. That way, my clients don't need to look for another firm. Do I need to send a notice to my clients?
- A.** Yes, you must notify each client in writing that your firm is clos-

ing. The notification must give clients adequate time to respond (90 days) and the opportunity to choose what happens to their records; you cannot "give" client records to another CPA or firm without a client's written permission.

The notification can include information about your employee's new firm, but transferring their records to that firm cannot be the only action available to clients.

*Client Records*  
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# Disciplinary Action

Pursuant to NCGS 93-12(9), civil penalties are remitted to the North Carolina Civil Penalty and Forfeiture Fund ("Fund") in accordance with NCGS 115C-457.2. NCGS 115C-457.1(b) states, "The Fund shall be administered by the Office of State Budget and Management. The Fund and all interest accruing to the Fund shall be faithfully used exclusively for maintaining free public schools."

## JARED A. SINK, #39410 | RALEIGH, 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. Jared A. Sink, CPA (hereinafter "Respondent"), is the holder of North Carolina certificate number 39410 as a Certified Public Accountant.
2. The Respondent informed the Board on his 2019-2020 individual certificate Renewal ("Renewal") that between January 1, 2018, and June 30, 2019, he had obtained the requisite forty (40) hours of continuing professional education ("CPE") to meet the 2018 CPE requirements.
3. Based on the Respondent's representation, the Board accepted his Renewal.
4. Board staff requested that the Respondent provide certificates of completion for the CPE reported to meet his 2018 and 2019 requirements.
5. The Respondent failed to provide documentation of at least two (2) hours of ethics from a sponsor registered with NASBA to meet his 2019 CPE requirements that he claimed on his 2019-2020 annual renewal.
6. Per Section 3.20 of Session Law 2020-97, the North Carolina General Assembly has authorized State agencies to exercise regulatory flexibility during the Coronavirus emergency in order to protect the economic well-being of the citizens and businesses of North Carolina. The Board finds that allowing the Respondent to retain an active CPA certificate, under the facts set forth above, furthers that goal.
7. 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 Respondent's actions as set out above constitute violations of 21 NCAC 08N .0202(a), .0202(b)(3), and .0202(b)(4).
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's CPA certificate is suspended for one year.
2. In light of the aforementioned State policy to exercise regulatory flexibility, the Respondent's suspension is stayed. The stay shall be lifted if the Board finds that the Respondent has engaged in further violations of the Board's Rules of Professional Ethics and Conduct.
3. The Respondent shall pay a one thousand dollar (\$1,000) civil penalty, to be remitted to the Board with this Consent Order.

**Order Approved by the Board on May 24, 2021.**

### Licensing Activity

#### Reclassification

On May 24, 2021, the Board approved Robin Bernadette Smith, #20328, of Raleigh, NC, for reinstatement.

#### Certificate Issued

On June 28, 2021, the Board approved Lei Wang of Siler City, NC, for CPA licensure.

## Client Records

continued from front

- Q.** I've notified my current clients in writing about the changes to the firm. Do I need to contact former clients, too?
- A.** No. You are not required to notify former clients.
- Q.** I'm an employee (not an owner or partner) of a firm, but am leaving the firm in the next 60 days. If another CPA in the firm is taking over my work, do I need to notify my clients that I'm leaving?
- A.** No. It's not necessary to notify clients about the transfer of files because the clients and files are staying within the same firm, and ownership of the firm has not changed.
- However, to help with the transition, you could notify your clients by phone call, email, etc., of the change.
- Q.** Despite the firm's best efforts, we have been unable to contact a client. The address and email (as well as the telephone number) in his file are not valid. Is it okay to destroy his records right away?
- A.** If you are unable to contact a client, you must maintain the records in a confidential manner in accordance with your firm's record retention policy or as required by applicable legal or regulatory requirements, whichever is longer or more restrictive.
- Q.** My firm (Firm A) is merging with another firm (Firm B) to form Firm C. The sole owner of Firm B is joining Firm C as a non-equity partner. Is the owner of Firm B required to notify that firm's clients about the merger?
- A.** Yes. As a non-equity partner, Firm B's owner would not have any ownership in Firm C, and is therefore responsible for requesting each client's consent to

transfer client working papers to Firm C.

If Firm C decides to make Firm B's owner an equity partner in Firm C, the client notification is not required regardless of the percentage of ownership.

- Q.** Another firm is purchasing our firm. We've notified all clients of the sale and asked for permission to transfer the client files to the successor firm.
- It's been more than 90 days, and some clients haven't responded. We have proof (certified mail return receipt) they received the notification. Can we transfer the records to the successor firm even though we didn't receive a response from those clients?
- A.** If you have proof that the clients received the notification,

client consent is presumed after 90 days if no reply is received. Therefore, you can transfer the files to the successor firm.

It is best practice to retain evidence of consent, regardless of whether it is obtained from the client or presumed after 90 days.

Although the Board does not have a rule that specifically addresses the disposition of client records with regard to discontinuation, sale, acquisition, or transfer of a CPA firm, North Carolina CPAs and CPA firms must comply with 21 NCAC 08N, *Professional Ethics and Conduct*, at all times.

If you have questions about client records, please contact the Board's staff attorney, Frank Trainor, Esq., at [ftrainor@nccpaboard.gov](mailto:ftrainor@nccpaboard.gov).

## AICPA Survey on Core+Discipline CPA Exam

The AICPA wants your input on the preliminary content proposed for the Core+Discipline sections of the CPA Exam expected to launch in January 2024.



The short online survey (<https://bit.ly/2TcDIWY>) asks your level of agreement with the content that could be assessed within each area of the Core+Discipline sections. The survey closes on September 7, 2021.

The Core+Disciplines model was developed to reflect changes in the profession and technology, focusing newly licensed CPAs on the most relevant and useful knowledge and skills.

Three sections that comprise the core of the Exam will test skills and knowledge in auditing, accounting, and tax, with a recognition of the impact technology has on these areas.

Under the new Exam model, candidates will be required to demonstrate greater knowledge and skills in the specific content area of a chosen Discipline.

The proposed Discipline sections are Business Accounting and Reporting (BAR), Information Systems and Controls (ISC), and Tax Compliance and Planning (TCP).

A final report on the results of the practice analysis, including final CPA Evolution Exam Blueprints and related Exam design, is slated to be published on January 1, 2023.

More information on the current practice analysis to develop a CPA Evolution-aligned CPA Exam, including general information, timelines, and FAQs, is available online (<https://bit.ly/3xID1y0>) and will be updated regularly.

## Successful CPA Exam Candidates

The Board is pleased to announce that the following North Carolina Uniform CPA Exam candidates passed the Exam in May 2021:

Alan Charles Albrecht  
Tanner Ross Barnett  
Amy Sofie Borhaug  
Kelsey Nicole Brown  
Nolan Thomas Brown  
Haley Morgan Bumgardner  
Holly Marie Campbell  
Jonathan Zachary Connolly  
Tracie Lynne Davis  
Mary Patricia Dierkes  
Michael Christopher Giannuzzi  
Jake Robert Giaquinto  
Jacob Daniel Goodman  
Alexander Bradley Gresham  
Tyler David Harmon

Christopher Hernandez  
Lawrence Stephens Jenkins  
Tyler Patrick Maher  
Kellee Lanae Meiners  
Edward John Pinon, III  
Ryan Gerald Preskenis  
Taylor Marie Queen  
William Charles Rhyne  
Joshua Collin Siegal  
Tanner Clayton Smith  
Andrew Marlowe Story  
Jacob Andrew Tripp  
Thierry Yves Tuyishimire  
Thomas Ian Ulmer  
Lawrence Kenneth Workman, Jr.

## 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 “Find CPA/CPA Firm” link on the Board’s website, [nccpaboard.gov](http://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.

### **CARRIE B. HUTTON, #17782 NEW LONDON, NC**

The Board opened a case against Carrie B. Hutton (Respondent Hutton) for failure to complete the CPE required for renewal of her North Carolina CPA license.

Respondent Hutton 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 Hutton may apply to return her CPA certificate to active status by submitting a reissuance application that includes payment of the application fee; three (3) moral character affidavits; payment of a \$1,000 civil penalty; and proof of completion of at least 40 hours (2,000 minutes) of CPE including an eight-hour (400 minutes) 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 Hutton’s CPA license.

**Approved by the Board on June 28, 2021.**

### **PAULINE K. CHAN, #30536 CHARLOTTE, NC**

The Board opened a case against Pauline K. Chan (Respondent Chan) for failure to complete the CPE required for renewal of her North Carolina CPA license.

Respondent Chan 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 Chan may apply to return her CPA certificate to active status by submitting a reissuance application that includes payment of the application fee; three (3) moral character affidavits; payment of a \$1,000 civil penalty; and proof of completion of at least 41.5 hours (2,075 minutes) of CPE including an eight-hour (400 minutes) 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 Chan’s CPA license.

**Approved by the Board on June 28, 2021.**

## 2021 Exam Score Release Dates

If you take your exam on/before:	Your target score release date is:
July 23	August 7
August 16	August 25
September 8	September 16
September 30	October 9
October 23	November 10
November 16	November 24
December 8	December 16
December 31	January 12

For most candidates, Prometric sends Exam data files to the AICPA within 24 hours after you complete testing. Exam data files received after the AICPA cutoff dates will result in subsequent scheduled target score release dates. Follow NASBA on Twitter ([@NASBA](https://twitter.com/NASBA)) for score release updates.

## CPA Exam Fees Effective August 1, 2021

Effective August 1, 2021, the Uniform CPA Examination fees charged by Prometric will increase. NASBA, AICPA, and Board fees are not changing.

Applications postmarked on or before July 31, 2021, will be processed using the current fee schedule. Applications postmarked on or after August 1, 2021, will be processed using the new fee.

Please send your questions about the CPA Exam to Phyllis Elliott, the Board's Exam Specialist, at [phyllise@nccpaboard.gov](mailto:phyllise@nccpaboard.gov).

	Postmarked on or before July 31, 2021	Postmarked on or after August 1, 2021
<b>Administrative Fees</b>		
Initial Exam Application	\$230.00	\$230.00
Re-Exam Application	\$75.00	\$75.00
<b>Per-Section Fees</b>		
AUD	\$224.99	\$226.15
BEC	\$224.99	\$226.15
FAR	\$224.99	\$226.15
REG	\$224.99	\$226.15

## 50 Years of NC CPA Licensure

Congratulations to the following individuals who have been licensed as North Carolina CPAs for 50 years:

### June 1971

Lloyd Bonnie Roghelia  
Joseph Jones Hart, Jr.  
Jane Michael Worley

### July 1971

James Alvin Allen, Jr.  
Jerry Lee Price  
Fern Haywood Shubert

## Letters of Demand Mailed

The Board mailed Letters of Demand to 631 North Carolina CPAs who failed to renew their certificate or request inactive status before July 1, 2021.

Failure of an individual to complete the certificate renewal or to request inactive status within 30 days of the Letter of Demand automatically results in forfeiture of the CPA's certificate, as required by NCGS 93-12(15).

Upon forfeiture of a certificate, the individual cannot use the CPA title in any way, and he or she must return their CPA certificate to the Board within 15 days of the notice of forfeiture.

The certificate renewal link and inactive status request link are in the "How Do I" box on the homepage of the Board's website, [nccpaboard.gov](https://www.nccpaboard.gov).

The online certificate renewal link will be available through July 31, 2021.

## Inactive Status

Between June 1, 2021, and June 22, 2021, the Board approved the individuals listed below 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."

Bruce Lyn Altstaetter, #11833	Raleigh, NC	Christopher Matthew Stanley, #34351	Minneapolis, MN
Anne T. M. Anderson, #37971	Lake Wylie, SC	Michael Holt Talley, #15904	Charlotte, NC
Lisa Marie Bellucci, #41479	Charlotte, NC	Brandy Marie Tunningley, #39367	Mooresville, NC
Kathleen Lynn Blackburn, #33601	Statesville, NC	Arlene Whisnant Wilson, #11871	Asheville, NC
John Neal Blanton, #26644	Newton, NC	Christopher Chase Woodfin, #32130	Chapel Hill, NC
James Whittner Boyles, Jr., #28224	Williston, FL	Justin Holt Cribb, #37334	Bolivia, NC
Lisa Michele Brewer, #22937	Lake Worth, FL	Stephanie Carter Cronk, #35312	Raleigh, NC
John Kevin Cage, #14918	Rock Hill, SC	David Kenneth Dimock, #14798	Greensboro, NC
Donna Marie Campbell, #34643	Clyde, NC	Joel Aaron Mendez, #44313	Tulsa, OK
Gregory Brian Campbell, #16071	Pineville, NC	Kendell Cangelosi Stange, #32669	Charleston, SC
Kelly Adams Cannefax, #33276	Washington, NC	Daniel Rollins Odom, #2218	High Point, NC
Jessica Kathleen Cavett, #39123	Tampa, FL	William Frederick Roberson, #4351	Durham, NC
Les Alan Chaney, #22795	Cary, NC	Scott Anthony Saucier, #20451	Athens, GA
Pamela Clinard, #16714	Savannah, GA	Heather Deininger Vetter, #40898	Dubuque, IA
Kristi Gayle Cook, #23410	Charlotte, NC	T. Evon Anders, #14837	Flat Rock, NC
Leonard Ralph Creech, Jr., #4088	Oxford, NC	Michele Cinciripino, #41967	Spring City, PA
Bradley Harold Crumpler, #13130	Asheboro, NC	Paul D. Fedorkowicz, #16837	Raleigh, NC
Thomas John Daniel, #4135	Charleston, SC	Kristen Yvonne Hayes, #32745	Boone, NC
Gregory Tadashi Endo, #23344	Fairview, TX	Anna C. Jones, #42991	Yanceyville, NC
Mark Franklin Evrard, #20706	Oxford, NC	Ellen Quain Kirk, #19515	Salisbury, NC
Tawnya L. Finkel, #26435	Lancaster, NH	Jeffrey Allen Porter, #22620	Morristown, TN
Richard Ira Flye, Jr., #18401	Henderson, NC	Charles Geoffery Setzer, #23071	Houston, TX
Natalie Angell Garrison, #39011	Cary, NC	Gregory Lee Stanley, #14483	Harrisburg, NC
Carol Rae Goodrum, #13498	Asheville, NC	Linda Jones Stephenson, #13257	Smithfield, NC
Tony Ray Jernigan, #12873	Swan Point, MD	Denise Marie Anderson, #42314	Hendersonville, NC
Danny Joe King, #10837	Flat Rock, NC	Reuben Forest Boone, #13586	Germantown, MD
Johnny Lancaster, #14244	Winston-Salem, NC	Karen Ann Fortin, #17739	Belmont, NC
Wendy Warren Loehr, #18256	Culver, IN	David H. Luker, #27593	Hancock, NH
Becky Michelle McCully, #29820	Charlotte, NC	Margaret Rose Magee, #27376	Greensboro, NC
John Taggart McGurrin, #37036	Clarks Summit, PA	Richard Frederick Seibert, #15689	Winston-Salem, NC
Thomas Edgar McKee, #4199	Isle of Palms, SC	Robert Steven Stewart, #20241	King, NC
William Edward McKeown, #4574	High Point, NC	Janet Payne Stone, #18052	N. Myrtle Beach, SC
Elbert Joseph Moore, #7442	New Bern, NC	William Franklin Amerson, #16691	Roanoke Rapids, NC
Nancy McClellan Morrison, #13852	Tampa, FL	Bruce Prince Barkley, #16851	Charlotte, NC
Kerry Lee Mortensen, #17538	Jefferson, GA	Susan Franklin Brinkley, #11836	Winston-Salem, NC
Kristi Marie Nordahl, #42743	Vienna, VA	Di Chen, #37048	Bedford, MA
Kathryn Ann Pascarosa, #42791	Carolina Beach, NC	Carol Childress Christian, #14495	Kennesaw, GA
Penny D. Peters, #33081	Charlotte, NC	Keith Andrew Fisher, #36672	Morrisville, NC
Steven Clark Pounds, #16140	Charlotte, NC	Travis Patrick Fix, #39802	Woodbury, MN
Cynthia Richards, #15600	Raleigh, NC	Thiru Govender, #32345	Tampa, FL
Benjamin Darrell Robbins, #14132	Fort Lauderdale, FL	Robert Faison Hester, #22178	Asheville, NC
William Robbins, #14521	Waxhaw, NC	Paul Lawrence Holland, #17509	Athens, GA
Mary Helen Roberts, #35275	Advance, NC	Tamara Ann Lee, #37172	North Charleston, SC
Jack Eugene Robinson, II, #29028	Charlotte, NC	Mark Edward McCann, #41441	Virginia Beach, VA
Darrell Artus Sayles, #8464	Greensboro, NC	Richard Charles McGivney, #15641	Durham, NC
Zoe Alexis Scheller, #42107	New York, NY	Candice Marie Williams, #33504	Cary, NC
Paul Dean Smith, #11564	Kings Mountain, NC	Catherine W. Wilson, #21963	Greensboro, NC

Tara Renae Winchell, #37536	Jensen Beach, FL	Andrea Christine Lorine Eldridge, #40799	CANADA
David Ray Branton, #33138	Greensboro, NC	Caitlin Marie Faughnan, #42724	Antioch, TN
William Alden Cranford, Jr., #40015	Jackson, MS	Frank Edward Fee, III, #32245	Raleigh, NC
Jeffrey Jay Eakes, #12923	Cary, NC	James William Foster, #12803	Charlotte, NC
Meredith Scott Harris, #42371	Lexington, SC	Dean Richard Gearhart, #33785	Fuquay-Varina, NC
Janet Schell Kuck, #15894	Valdese, NC	Eric Thomas Gupton, #29366	Raleigh, NC
Brenda Kathleen Miller, #26263	Greensboro, NC	Diane Ledford Hallingse, #13229	Mars Hill, NC
George William Schneider, #11788	Charlotte, NC	Robert Frederick Hull, Jr., #18870	Davidson, NC
Deborah Whitt Sharpe, #14893	Burlington, NC	Thomas Samuel Irwin, #6102	Hollywood, FL
Elizabeth Dawn Smith, #26006	Myrtle Beach, SC	Katherine Jakubowski, #40777	Charlotte, NC
Anthony Craig Stephenson, #16804	Cary, NC	Connie R. Jones, #16763	Kannapolis, NC
Janice Marie Verbic, #21355	Cary, NC	Shawna Corinne Kaylor, #34522	Fallbrook, CA
Joyce A. Waterbury, #14171	Carrboro, NC	John Kent Mandrano, #13234	Greensboro, NC
Sara B Zeller, #24220	McLean, VA	Daniel S. Michels, #22473	Tobaccoville, NC
Ronald Kevin Combs, #27885	Statesville, NC	John Hardin Morris, #44127	Charlotte, NC
William Blount Rodman Davis, #11948	Greensboro, NC	Terry Wayne Owen, #25060	Hope Mills, NC
Denise Elrod Gardner, #22807	Rock Hill, SC	Robert Wayne Parrish, II, #26272	Orlando, OK
Leonard Gene Gardner, Jr., #23740	Rock Hill, SC	Deanna M. Pennetta, #33407	Quantico, VA
Erin Leigh Hughes, #31636	Eldridge, IA	Pamela Meredith Tharrington, #11807	Southport, NC
Suji Kim, #38994	San Jose, CA	Eugene Austin White, #9324	St. Petersburg, FL
Jeanne Louise Martin, #42162	Lancaster, SC	Harold Williams Wright, #8782	Liberty, NC
Tracey Ann Nycek, #22871	Raleigh, NC	Donna Lee Young, #36045	Cocoa Beach, FL
Joseph Cumming Richardson, #21635	Wilkesboro, NC	Patrick Joseph Abbott, #36202	Swedesboro, NJ
Thomas Henry Weir, III, #19913	Kennet Square, PA	Verna J. Baker, #43119	High Point, NC
An Yan, #37375	Charlotte, NC	Kevin C. Bennett, #32633	Raleigh, NC
Nanette Nifong Allen, #10841	Chapel Hill, NC	Troy Lee Curry, Jr., #11658	Thomasville, NC
George Clarence Austin, III, #19652	Oak Ridge, NC	Aaron David Helfenberger, #41899	Huntersville, NC
John Charles Berens, #15718	Melbourne, FL	Bliss Kite, #13438	Raleigh, NC
Christine Marie Black, #40165	Cary, NC	Matthew Tyler Milbourn, #39593	Charlotte, NC
Rosanne Jane Brown, #37619	Anthem, AZ	Andrew Michael Silverman, #40894	Charlotte, NC
Denise Walters Burchett, #14366	Cary, NC	William Neil Stroud, #35846	Charlotte, NC
Christina Marie Champion, #41457	Richmond, VA	Lauren Dalton Wilder, #32523	Jacksonville, FL
Edney Brinn Cheshire, #13639	Greensboro, NC	Paul G. Wong, #17706	High Point, NC
Alexa Marie Conley, #38173	Nashville, TN	Kemp Lewis Woollen, #16569	Charlotte, NC
Hugh Everett Crawford, #20176	Bolivia, NC	Roy Farmer Alley, III #30078	Greensboro, NC

## 2021 DATES TO REMEMBER

### AUGUST

Aug. 23 Board Meeting - Raleigh

### SEPTEMBER

Sept. 6 Office Closed - Labor Day

Sept. 20 Board Meeting - Raleigh

### OCTOBER

Oct. 18 Board Meeting - Raleigh

### NOVEMBER

Nov. 11 Office Closed - Veterans Day

Nov. 22 Board Meeting - Raleigh

Nov. 25 & 26 Office Closed - Thanksgiving

### DECEMBER

Dec. 1 Firm Renewal & Peer Review  
Compliance Reporting Begins

Dec. 13 Board Meeting - Raleigh

Dec. 23, 24, & 27 Office Closed - Christmas

Dec. 31 Firm Renewal & Peer Review  
Compliance Reporting Deadline

*Although the Board has resumed in-person meetings, Board members, staff, and guests may attend via WebEx. To participate via WebEx, please send your name, email address, telephone number, and employer/firm name to [communications@nccpaboard.gov](mailto:communications@nccpaboard.gov) at least three (3) business days before the scheduled meeting.*



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2,000 copies of this document were printed in July 2021 at an estimated cost of \$1,825.00 or approximately 91¢ 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.