



North Carolina Society of Accountants
"Promoting Professionalism in Accounting"

**Membership Directory
2022 – 2023**

Table of Contents

NCSA Officers.....	7
NCSA Board of Directors.....	8
NCSA Committees.....	9
Local Chapter Officers.....	13
Scholarship Foundation.....	14
Membership Roster.....	15
Out of State Members.....	36
Honorary Members.....	37
Membership Listing by Cities.....	38
Rules of Professional Conduct.....	42
Constitution.....	45
By-Laws.....	46
Certificate of Incorporation.....	56
NC Accountancy Law – G.S. Chapter 93.....	58
Past Presidents.....	67
Past Conventions.....	69
Helpful Numbers and Websites.....	71
Errors – Omissions – Change Form.....	72



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Kevin Robinson

President



It is truly an honor to be nominated and installed as the NCSA President for the 2022-2023 year. I can honestly say that I am a native and life resident of Colfax, NC, which is in the western part of Guilford County. I graduated in 1984 from UNC-G with a B.A. Thanks to former NCSA President Ron Powell and his time spent training our group for the RTRP exam in the summer of 2012, I was able to earn the RTRP designation in October of that year. I annually attend the NC State Intermediate Tax Course each year. I am a 1990 graduate of Dale Carnegie Leadership Course in and received Competent Toastmaster in December 1993 by Toastmasters International.

My wife Sandra and I will be married for 28 years, and we both attend Kerwin Baptist Church in Kernersville, NC. I was active in the Central Chapter of the NCSA with my late Mother, Betty Robinson, in the mid to late 80's and early 90's. There was a period of years from around 1994-2008 that I was inactive due to other time/schedule obligations. After making the decision to go full-time in October 2008 in the tax and accounting business, I came back to the Central Chapter and became active again.

Going full time on my own in the fall of 2008 through a job loss, or job promotion, as I call it was the best career decision, I ever made along with coming back to the NCSA and Central Chapter. Sometimes we each have a "fire that just won't go out" and we must act on it or live with regret that we didn't. For me, I am thankful to have taken that step of faith that I truly feel the Lord directed me in and my wife, Sandra, supported me in.

I served as the Central Chapter President for four years and have learned a lot from its members and other chapter members and officers across the state. Having served as the NCSA Secretary and Treasurer helped me to learn more about the overall operations of the NCSA and working together as a team.

God's timing, while different than ours, is always perfect. I look back and see the Lord's hand working through the circumstances to prepare me to take over my mother's tax business and build my own while making sure of her care as an Alzheimer's patient till the Lord called her home in January 2016. Sometimes when things seem to be falling apart as they were in 2008, with a job loss and Mother being diagnosed with Alzheimer's, they were falling into place.

Thank you for your trust and confidence in me this year as we all work together to build on the foundation others have helped to lay in the NCSA.

Jan H. Allison President-Elect



Jan was born in Asheville, NC and attended UNC-Asheville, A-B Technical Community College, Lees McRae, Western Academy of Hair Design, and Montreat College. She has been employed at Helgreen and Dalton Accountants since October 1983. She is now President of Helgreen and Dalton.

She joined the North Carolina Society of Accountants in May of 1988. She has chaired many of the NCSA committees and served on the Board of Directors many times. She served as Treasurer, Secretary, Vice President, and President of NCSA from 2000-2005. She is accredited in Taxation by the ACAT. Jan joined the National Society of Public Accountants in May 1994. She has served on the Western Chapter of NCSA line many times.

Jan is married to Ricky B. Allison. They have two children Jason and Mandy. They have three priceless grandchildren. Jan's father and sister, James N.E. Helgreen, and Gale H. Champie both served as President of NCSA as well.

Jan enjoys traveling, camping, and spoiling her grandchildren.

Karen Spruill Treasurer



Karen Spruill was born in Norfolk, VA but grew up in Elizabeth City, NC where she graduated from Northeastern High School. She went on to study at Elizabeth City State University, obtaining a Bachelor of Science degree with honors.

Karen's first bookkeeping job began while she was in high school, and she has worked in jobs associated with the accounting profession ever since. After college, Karen spent a decade as a legal assistant, dealing with collections, foreclosures, real estate, and corporate issues. Next came an accounts payable specialist position at a national company. This was followed by twelve years with a major tax preparation franchise, where she not only served as District Manager overseeing four stores, but also prepared tax returns, performed tax resolution services, and taught tax classes. Karen attained Enrolled Agent status in 2013. In 2017, Karen co-founded Down South Accounting & Tax in Greenville.

She teaches accounting and business tax related workshops for the local community college's Small Business Center. She has been a member of the North Carolina Society of Accountants since 2015 and has served as the President of the Eastern Chapter for many years.

Karen has been married to husband Norman for 27 years and has four children ranging in age from high school freshman to young adult. She is active in her church teaching Sunday School and serving on various committees. Also, since the pandemic hit, she oversees the broadcast of her church's services on the internet.



Mary Roberts **Secretary**

Mary lives in Charlotte. A graduate of Metropolitan State University of Denver, she earned undergraduate degrees in Management and Psychology. One of her first jobs was working for H&R Block where her mother was a tax preparer. After her mother opened her own practice, Mary worked for her mother for many years.

Mary moved to Charlotte from Denver, Colorado, in 1996. Mary and her husband Michael, own and operate Charlotte Martial Arts Academy. Mary is a 2nd degree Black Belt and teaches a few classes each week.

Mary did master's degree work in Accounting at UNC Charlotte but stopped with two credits left to take care of her mother. When her mother passed away in 2007, Mary took over her practice. Mary moved the practice to Charlotte in 2010. The business has expanded over the years to include tax, accounting, and payroll. Mary is an Enrolled Agent.

Mary joined the NCSA Charlotte chapter in 2016 and has been the Chapter President since 2017.

Julie W. McNeill **Past President**



Julie Warner McNeill is a native of King, North Carolina. Her father is a Baptist minister and the family lived during her childhood years in Advance, Liberty, Asheboro and Seagrove, NC. She is a 1995 graduate of South Stokes High School, a 1998 graduate of Randolph Community College with an Associate in Applied Science degree in accounting, a 2001 graduate of Gardner Webb University with a Bachelor of Science degree in accounting, and a 2007 graduate of American Intercontinental University with a Master of Science degree in Curriculum & Instruction.

Julie began her accounting career in 2000 and worked for several privately held companies in the furniture and construction safety industries before taking a detour into the public education sector as a high school math teacher working in Randolph County, Asheboro City and Moore County Schools. She never fully left accounting, working part time while teaching and returned full-time to the accounting profession in July 2014 as a partner with James Upton at Upton Accounting Inc. in Seagrove and is Vice President of the firm. Julie is a member of the National Society of Accountants and North Carolina Society of Accountants and has served as a chapter officer in the Central Chapter as well as on the state board of directors and other NCSA committees including CPE, Education, and Newsletter.

Julie and her husband Brent have been married over 20 years and have three children. Tyler, who operates Tri-County Tire and Wheel in Seagrove, NC and is married to Kacie McNeill who is a RN at Moore Regional. Taylor is a pharmacy tech at Carolina Drug in Seagrove and has recently received her Real Estate License in NC and she also volunteers at Uwharrie Charter Academy Elementary. Their youngest, Tucker, who is in elementary school, enjoys skateboarding, BMX riding, music, and anything that he can think up. The McNeill's are members of Union Grove Baptist Church in Seagrove. Julie currently serves as Co-President/Treasurer for the Uwharrie Elementary PTO and has been a past officer in the Asheboro Junior Women's' Club as well as a board member of the Randolph Family Crisis Center in Asheboro, NC.

Candace Cansler Executive Director



Candace lives in Newton. She is married to Jerry and they have two married children, Jerriana (Jacob) Roland and Jacob (Laura) Cansler, grandsons, Luke & Tate Roland and granddaughter Lily Cansler. A graduate of Catawba Valley Community College she earned an Associate Degree in Accounting and an Associate Degree in Business Computer Programming. In 2022 Candace earned the Qualified Association Specialist (QAS) certification from the Florida Society of Association Executives. Candace is an active member of Trinity Baptist Church in Newton and previously served as the Athletic Booster President at Newton Conover High School. She also is a

member of Association Executives of North Carolina.

Candace began managing associations in 1994 and joined NCSA in 2003. For more than twenty-five years she has served the association industry in various administrative capacities. Candace adds a personal touch to the administrative support she provides to NCSA and its' members.

Officers 2022 – 2023

President

Kevin Robinson

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Executive Director

Candace Cansler

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NCSA Committees 2022 - 2023

AP Manual

Liaison – Immediate Past President

Purpose: To review the written procedures to insure that they fulfill the objectives of the Constitution and Bylaws and that they accurately reflect the responsibilities and guidelines for each committee.

Chair – Jan Allison

Denise Hammond
John McKinney

Assistance

Liaison - Treasurer

Purpose: To provide aid to members or their families in a time of need.

Chair – J.R. Lawson, Jr.

Cyril NeSmith
Paula Brown

Budget

Liaison - President Elect

Purpose: To plan and recommend to the Board of Directors and the general membership a budget in accordance with transactions necessary to carry out the business of the society for the coming year.

Chair – Denis Hammond

Mary Fuller
Paula Brown
Sarah McKoy

Communications

Liaison – President

Purpose: To produce a regular information publication, an annual membership directory & maintain a website for the benefit of NCSA and its general membership.

Co-Chairs – Jense Creighton James Upton

The Accountant Editor

James Upton
Jense Creighton
June Caviness

Directory

Michael Black
Marsha Wheeler
June Caviness

Webmaster & Face Book

Mark Bouchier
James Upton

Constitution & Bylaws

Liaison – Immediate Past President

Purpose: To update all constitution and bylaw changes as directed; to research any requested changes submitted in writing to the committee by the general membership; to review the Administrative Procedures Manual.

Chair – Dean Gunter

J.R. Lawson
Denise Hammond
Mary Roberts

Convention 2023

Liaison - President

Purpose: To aid in the completion and supervision of all arrangements for the NCSA Annual Convention.

Chair – James Upton

Marsha Wheeler
Michael Black

Convention Site 2024

Liaison – President

Purpose: To propose a convention site for the 2020 convention.

Chair – James Upton

Beth Evans
Michael Black

EA Coordinator

Liason – President

Purpose: To coordinate with the North Carolina Society of Enrolled Agents and eliminate meeting conflicts

Chair – George Caesar

Education

Liaison - President

Purpose: To oversee the development, promotion and coordination of continuing professional education programs that includes seminars and conferences; to audit CPE credits submitted by members.

Chair – James Upton

Seminars James Upton

Chapter CPE Trina Stahl
Ronald Powell

Member CPE Audit
Jan Allison
Lottie Neal

Ethics & Grievance

Liaison – President-Elect

Purpose: To investigate and resolve any problems or conflicts involving NCSA members.

Chair – Paula Brown

Mark Bouchier
Denise Hammond

Executive Director Review

Liaison – President-Elect

Purpose: To review the performance of the office of the Executive Director

Chair – James Holmes

Marsha Wheeler

Financial Review

Liaison – President Elect

Purpose: To review the financial records of NCSA for the fiscal year 2021-2022.

Chair – Ronald Powell
Andrea Collins

Historian

Liaison - Secretary

Purpose: To compile and maintain the history of the NCSA.

Chair – Margie Strider
Wayne Frank
Lottie Neal

Legislative

Liaison - President-Elect

Purpose: To keep the NCSA well informed on legislative matters affecting the members; to monitor all meetings of the NC Board of CPA Examiners.

Chair – Curt Lee
James Holmes
Florence Black

Membership Services

Liaison - Secretary

Purpose: To solicit new members in the NCSA each year; review applications, and recommend qualified applicants to the Board of Directors.

Membership Chair – Jense Creighton
Marsha Wheeler
Julie McNeill
Michael Black
James Upton

Chapter Promotions

Marsha Wheeler
Denise Hammond
Beth Evans

Public Relations

Purpose: To project the professional image of the NCSA to the public
Mary Fuller
Dean Gunter
Karen Spruill
James Holmes

Nominating

Liaison - President

Purpose: To present into recommendation a slate of officers & board of directors at the annual convention.

Chair – Curt Lee
Florence Black
John McKinney
Beth Evans
June Caviness

Parliamentarians

Liaison - President

Purpose: To advise on parliamentary procedure.

James Holmes
Curt Lee

Past Presidents' Advisory

Liaison - President

Purpose: To advise the President on programs, policies, and procedures.

Chair – James Upton

Julie McNeill
Florence Black
John McKinney

Quality Assurance Review

Liaison – Secretary

Purpose: To provide assistance to members in their preparation of financial documents for submission to the National Society of Accountants Quality Assurance Review for opinion.

Chair – James Holmes

Jense Creighton
David Hooker

Resolutions & Memorials

Liaison - Secretary

Purpose: To recognize organizations and individuals for services performed for and with the NCSA; to present memorials for deceased members.

Chair – Paula Brown

Mary Fuller
Wayne Frank

Steering

Liaison - Treasurer

Purpose: To guide and establish future plans and policy changes.

Chair – Mark Bouchier

Mary Roberts
Beth Evans
Ronald Powell
J. R. Lawson
Michael Black

NCSA Scholarship Foundation

Chair –

Secretary
Treasurer
Advisor
Advisor

Florence Black

Sarah McKoy
Margie Strider
Susan McLean
Frankie Lane
Guilford College

Executive Director

Marsha Wheeler

Local Chapter Officers 2022 – 2023

Burlington Chapter **Meets on 4th Thursday**

Cyril NeSmith	President
Marjorie Scott	Vice President
Danelle Hills	Secretary
Joyce Padmos	Treasurer

Hickory Chapter **Meets on Last Monday**

Lynette Roll	President
Denise Hammond	Vice President
Alene Dale	Secretary
Susan Moore	Treasurer

Cape Fear Chapter **Meets on 1st Monday after the 15th**

Michael Black	President
Glenwood Crocker	Vice President
Marsha Wheeler	Sec./Treasurer

Piedmont **Meets on Last Thursday**

L. Dean Gunter	President
Rudy Click	Vice President
Patsy King	Secretary
Joyce Workman	Treasurer

Central Chapter **Meets on 4th Monday**

E. L. Lemonds	President
James Upton	Vice President
Lori Stiles	Secretary
Margie Strider	Treasurer

Raleigh Chapter **Meets on 4th Tuesday**

Paula Brown	President
Viji Arun	Vice President
Mary Fuller	Secretary
Robert Pia	Treasurer

Charlotte Chapter **Meets on 4th Thursday**

Mary Roberts	President
Cindy Gonzalez	Vice President
Andrea Collins	Secretary
Jense Creighton	Treasurer

Sandhills Chapter **Meets on 4th Tuesday**

Jonathan Johnson	President
Mashelle Hare	Vice President
Brenda Barger	Secretary
Naomi Ulrich	Treasurer

Eastern Chapter **Meets on the 4th Wednesday**

Rob Warren	President
Tori Wicker	Vice President
Krissy Mustard	Secretary
Karen Spruill	Treasurer

Western Chapter **Meets on Last Tuesday**

Beth Evans	President
vacant	Vice-President
Rodney Guffey	Secretary/Treasurer

Scholarship Foundation

Since 1970, when the North Carolina Society of Accountants, Inc. established the tax-exempt Scholarship Foundation, the Foundation has provided scholarships for deserving students who desire to enter the profession of Accounting. To be eligible for the NCSA Scholarship the applicant must (1) be a resident of North Carolina, (2) enroll in an accredited North Carolina school of higher education, (3) enroll with six or more credit hours per semester in an accounting degree program, and (4) must show a firm intention to continue in the field of accounting. The criterion for selecting recipients is weighted in two major areas, (1) academic achievement and (2) financial need. As long as the scholarship recipient continues as an accounting major he or she will be awarded a scholarship for the full four-year term.

Of the numerous scholarships awarded by the Foundation each year, three are named scholarships:

The Annette Boutwell Scholarship – *Annette was the Executive Secretary for the North Carolina Society of Accountants for more than twenty-five years until she retired in 1992. After her retirement, she agreed to work for and with the NCSA Scholarship Foundation for another ten years. In 2002, a scholarship award was named in memory of her and her belief in the importance of higher education.*

The Steven Pace Scholarship – *Steve was the President of the North Carolina Society of Accountants in 2002-2003, and he served the Society in many other capacities on the state and chapter levels. When Steve was an officer in the Piedmont Chapter, he spearheaded several scholarship fundraising events. He always brought fun and excitement with lively bingo games and raffles. In 2015, a scholarship award was established in memory of him and his outstanding commitment to the Foundation.*

The Wade Powell Scholarship – *Wade was the President of the North Carolina Society of Accountants in 1993-1994, and he served the Society in many other capacities on the state and chapter levels. He was an energetic fund-raiser for the NCSA Scholarship Foundation, and in 1996 a scholarship award was established in honor of him and his outstanding commitment to the Foundation.*

Last year the Foundation awarded one scholarship to a deserving North Carolina student attending a North Carolina college and/or university.

The dedication of past and present NCSA members has made the Scholarship Foundation's endeavor to promote the profession of accounting through financial support of accounting students a success.

Many, many thanks for everyone's generous assistance with this very worthy endeavor.

BOARD OF TRUSTEES

Florence Black, Chairman
Sarah McKoy, Secretary
Margie Strider, Treasurer

ADVISORY COMMITTEE

Frankie Lane
Susan McLean

ADMINISTRATOR: MARSHA WHEELER

Contributions may be sent to:

NCSA Scholarship Foundation

%Marsha Wheeler

1314 Raeford Road, Suite A

Fayetteville, NC 28305

Alphabetical Listing of Members 2022 – 2023 Roster

A

Nelson Adeseha

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Associate Sandhills

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Janice Wilson

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Debra H. Gunter

Burlington, NC

James Holmes
Cyril L. NeSmith
Marjorie Scott
Margie B. Smith

Canton, NC

Jane Grove

Carthage, NC

April M. Nayman

Chapel Hill, NC

Stephen Metelits

Charlotte, NC

Nelson Adesegeha
Michael A. Angelon
Linda R. Barbee
Peggy Bartsch
Paul C. Bumgarner
George P. Caesar, III
Jense Haynes Creighton
Cindy Gonzalez
Olga Martinez
Evelyn McGrant
Ashlyn Miles
Mary Roberts
Lisa Tucker
Abe Warshenbrot

Clinton, NC

Ann E. Faircloth

Colfax, NC

Kevin A. Robinson

Concord, NC

Isabelle B. Barber
Carol Bentley
Tommy J. Williams

Denton, NC

D. Wayne Frank
Steve Nance

Durham, NC

Mary Apple Fuller
James M. Gundersdorff
Andre Little

Eastover, NC

Cheryl C. Hudson

Elizabeth City, NC

Joseph S. Winslow, Jr.

Elkin, NC

D. Sam Dobbins

Fayetteville, NC

Florence W. Black
Michael Black
William S. Fischer
Nona D. Fisher
Barbara D. Haas
Rebecca Lewis
Maxwell Glenn Murphy
Agnes E. Poole
Marsha Wheeler

Fort Mill, SC

Andre Mason

Fountain, NC

Kali S. Ruffin

Freemont, NC

Richard A. Sasser, Jr.

Garner, NC

Betty T. Hudson

Goldston, NC

Lori A. Stiles

Graham, NC

Joyce Padmos

Granite Falls, NC

Alene A. Dale
Susan D. Moore

Greensboro, NC

Chester Stephen Clack
Danelle T. Hills
Sarah P. McKoy
Lottie M. Neal

Greenville, NC

Karen Spruill

Henderson, NC

Jacquetta Black

Hickory, NC

Wayne L. Kight
Thomas L. Lail II
Murlee P. Moore

High Point, NC

Tammy S. Baxter
David L. Hooker
Alice Linville
Tim B. Reid
Rhonda L. Robbins

Hillsborough, NC

Paula B. Brown
Dawn M. Hull

Holly Springs, NC

Michelle Sosnowski

Hope Mills, NC

Richard F. Zavesky

Jamestown, NC

Jane L. Fields
Susan S. McLean

Julian, NC

Erma Reynolds Woodfin

Kinston, NC

Clifton J. Sutton

Lancaster, SC

Douglas C. Burnette

Lenoir, NC

Brenda W. Ervin
Rena Laws Pilkenton

Lillington, NC

Mashelle Hare

Lincolnton, NC

Allen K. Freeman

Little River, SC

W. Raymond Bucks

Louisburg, NC

Debra Poleo

Lumberton, NC

Harry L. Ivey

Marion, NC

Sally McClure
Gaylon McKinney
John McKinney
Lafawn McKinney

Marshville, NC

Christy Miles

Matthews, NC

Judy T. Drake
LaTrice McRae
M. Louise Pistole
David G. Rollins

Moncure, NC

Connie S. Johnson
Jonathan D. Johnson

Monroe, NC

Rhonda H. Marsh
Denise M. McBride-Rollins
Hugh Parker

Morehead City, NC

Edna W. Mason

Morganton, NC

Lynanne F. Gray
Denise J. Hammond

Newton, NC

Lynette S. Roll

Ocean Isle Beach, NC

Ronald D. Powell

Oriental, NC

Catherine Mayo-Schoenthaler

Pinehurst, NC

Mark Bouchier

Pinetops, NC

Robert J. Warren
Bonnie R. Allen

Raleigh, NC

Joanna D. Hoffman
Curtis B. Lee, Jr.
Robert L. Pia
Richard M. Reedman

Ramseur, NC

Ersell S. York

Randleman, NC

Karen J. Trogdon

Reidsville, NC

Tracy Samuel Snellings
T. Jack Zimmerman, III

Richlands, NC

Betty J. Cooper

Roanoke Rapids, NC

Henry Dickens
James Saunders, Jr.

Robbins, NC

Catherine W. Williams

Salisbury, NC

Daniel F. Dagenhart

Sanford, NC

Brenda Barger
Ada M. Douglas
Randall Douglas
Elizabeth C. Kelly
J. Eugene Rogers

Seagrove, NC

Ann Callicut
Joann S. Davidson
Julie McNeill
Patricia A. Upton
James P. Upton, III

Selma, NC

W. Franklin Brown

Sharpsburg, NC

Krissy Mustard

Shelby, NC

Jeremy Putman
W. Travis Mangum

Smithfield, NC

Linwood E. Braswell
Glenwood P. Crocker
Janice S. Southerland

Sneads Ferry, NC

Mack D. Davis, Jr.

South Hill, VA

Trina Stahl

Southern Pines, NC

Doyle G. Markham

Stanfield, NC

James F. Starnes

Sylva, NC

James Searcy

Taylorsville, NC

Linda E. Barnette
Kenneth C. Cockrell
Dawn H. Shealy
Michelle Umbarger

Thomasville, NC

Jean Brown
Esther House

Trinity, NC

Joyce L. Workman

Union Grove, NC

Rose P. Speece

Washington, NC

Phillip Edwards
Tori Wicker

Waynesville, NC

Tina E. Price

West End, NC

Elaine Y. Girgis
Gaye C. Saunders

Wilmington, NC

Rayford W. Marett, Sr.
Dorothy B. Tyson

Winston Salem, NC

John L. Blanton
Andrea Roberts Collins
Patsy King
J. R. Lawson, Jr.
Nina E. Livengood
Carol L. Smith
Ann H. Snipes
L. Dean Gunter

Winter Park, FL

Jack O. Williamson

Yanceyville, NC

Lou Slade

North Carolina Society of Accountants

RULES OF PROFESSIONAL CONDUCT

1. An accountant shall not violate the confidential relationship between himself and his client or former client.
2. An accountant shall not allow any person to practice in his name who is not in partnership with him or in his employ.
3. Commission, brokerage, or other participation in the fees or profits of professional work shall not be allowed or paid directly by a member to any person not in the public accounting profession. Commission, brokerage, or other participation in the fees, charges, or profits or work recommended or turned over to one outside the public accounting profession as incident to services for clients shall not be accepted directly or indirectly by a member.
4. In expressing an opinion on representations in financial statements which he has examined, an accountant shall:
 - a. Disclose any material fact known to him which is not disclosed in the financial statements but disclosure of which is necessary to make the financial statements not misleading;
 - b. Report on any material misstatement known to him to appear in the financial statements;
 - c. Acquire sufficient information to warrant expression of an opinion or, if his expectations are sufficiently material to negate the expression of an opinion, he shall refrain from expressing an opinion; and
 - d. Direct attention to any material departure from generally accepted accounting principles and disclose any material omissions of generally accepted auditing procedures applicable in the circumstances.
5. An accountant shall not sign a report purporting to express his opinion as the result of an examination of financial statements unless they have been examined by him, a mentor, or an employee or his firm.
6. An accountant shall not adversely criticize the professional performance of another accountant in the presence of anyone other than the accountant who is the subject of such adverse criticism.
7. Direct or indirect offer of employment shall not be made by an accountant to any employee of another accountant without first

informing such accountant. This rule shall not be construed so as to inhibit negotiations with anyone who, of his own initiative or in response to public advertisement, shall apply for employment.

8. Professional service shall not be rendered or offered for a fee which shall be contingent upon the findings or result of such service. This rule does not apply to cases involving federal, state or other taxes in which the findings are those of the accountant. Fees fixed by courts or other public authorities, which therefore are of undetermined amount at the time when an engagement is undertaken, are not regarded as contingent fees within the meaning of this rule.
9. An accountant may advertise or otherwise make known the availability and kinds of services offered, provided that:
 - a. The advertising is done in a dignified manner.
 - b. Kinds of advertising may include, but not be limited to:
 1. Listing in directories;
 2. Publication of a "card";
 3. Mailings to the general public or a selected class of the general public; and
 4. Discreet advertising in printed and electronic media.
 - c. The advertising must not be false, fraudulent, misleading, deceptive or otherwise unfair.
10. An accountant shall not jeopardize his professional independence by:
 - a. Accepting a position as employee, officer or director of any corporation which is his client;
 - b. Acquiring or being committed to acquire a substantial financial interest in any enterprise which is his client;
 - c. Becoming a partner in a partnership which is his client; or
 - d. Accepting a position of appointment as fiduciary or agent of a client except as necessary to the performance of his professional function (for example: Power of Attorney to represent client before government agencies is permitted), unless such interest of relationship is disclosed in the report.
11. An accountant shall not permit use of his name in conjunction with an estimate of earnings contingent upon future transactions in a manner which may lead to the belief that the accountant vouches for the accuracy of the forecast.
12. An accountant shall not express his opinion on financial statements of any enterprise financed in whole or in part by public distributions of

securities if he owns or is committed to acquire a financial interest in the enterprise which is substantial either in relation to its capital or to his own personal fortune or, if a member of his immediate family owns or is committed to acquire a substantial interest in the enterprise. An accountant shall not express his opinion on financial statements which are used as a basis of credit if he owns or is committed to acquire a financial interest in the enterprise which is substantial either in relationship to its capital or to his own personal fortune or, if a member of his immediate family owns or is committed to acquire a substantial interest in the enterprise, unless he discloses such interest in his report.

13. An accountant shall not make a competitive bid for professional engagements in any state, territory, or the District of Columbia if such a bid would constitute a violation of any rule of the recognized professional societies of accountants or the official board of accountancy in the state, territory, or district.
14. An accountant in practice as an individual may not use a firm name or plural term such as "and Company" or "and Associates" or any other designation indicating anything other than individual ownership, unless such individual shall file a statement of ownership with the proper state or county authority in the state or county in which such individual is doing business.
15. Nothing herein is intended to conflict with U.S. Treasury Department *Circular 230*. Should a conflict become evident, *Circular 230* will supersede these rules as applied to enrolled agents.

**CONSTITUTION
OF THE
NORTH CAROLINA SOCIETY OF ACCOUNTANTS**

ARTICLE I – NAME AND PURPOSE

SECTION 1: The name of this corporation will be the North Carolina Society of Accountants with principal offices located in the City of Greensboro or any other city designated by the Board of Directors.

ARTICLE II – AFFILIATION

SECTION 1: This organization is hereby affiliated with the National Society of Accountants and is subject to the Constitution and Bylaws of the national organization insofar as they affect and prescribe the functions in the State Society and are not in conflict with this Constitution.

ARTICLE III – MEMBERSHIP

SECTION 1: The Membership of the North Carolina Society of Accountants shall be as follows: Full, Associate, Affiliate, Student, Life, Retired, Honorary, and Inactive Members.

SECTION 2: The qualifications of members in the Society shall be in accordance with standards prescribed by the Bylaws of the Society.

ARTICLE IV – OFFICERS

SECTION 1: Officers of the Society shall be a President, President-Elect, Secretary, and Treasurer, all of whom, upon election, shall be members of the Board of Directors. No officer shall hold the same office for more than two consecutive elected terms. Vacancies occurring in any office not covered by the Bylaws shall be filled by the Board of Directors until the next Annual Convention.

ARTICLE V – GOVERNMENT

SECTION 1: The government of this organization shall be vested in the Board of Directors, the number and method of election of which shall be prescribed by the Bylaws of this organization.

ARTICLE VI – MEETINGS

SECTION 1: General Membership meetings of this organization shall be held not less than once each year at a time and place fixed by the Board of Directors. Other meetings may be held as provided for in the Bylaws.

ARTICLE VII – AMENDMENTS

SECTION 1: This Constitution may be amended by a two-thirds vote of the Full Members registered for the Annual Convention, provided a copy of the proposed amendments shall be sent to each member of the Society at least thirty days in advance of the meeting at which the amendments are to be submitted.

SECTION 2: Any proposed amendment to the constitution that has not been submitted as required in Section 1 of this Article may be presented for consideration at the Annual Convention by a three-fourths vote of the Full Members registered for the convention.

SECTION 3: The Constitution and Bylaws Committee shall review all proposed amendments and shall report its recommendations to the convention in session.

**BYLAWS
OF THE
NORTH CAROLINA SOCIETY OF ACCOUNTANTS**

ARTICLE I – MEMBERSHIP

SECTION 1: Membership: All applicants for membership must be of good moral character, apply for the highest level of membership for which they qualify, and shall pledge in writing to conform to the NCSA Rules of Professional Conduct.

SECTION 2: Full Members: Persons who are engaged in the practice of public accounting or accountants employed by a firm of accountants or by a firm of Certified Public Accountants must meet **all** requirements in subsections (a) through (d) and **one** of subsection (e).

- (a) Have not less than thirty months of public accounting experience or five years of service as an employee of the Internal Revenue Service or the North Carolina Department of Revenue.
- (b) Are citizens or legal residents of the United States.
- (c) Furnish three references as to their character and ability.
- (d) Possess or be covered under a valid permit/license, if required, as an Accountant, Certified Public Accountant, or such other titles as may be granted under state law for the practice of accountancy for the public.
- (e) Must meet **one** of the following:
 - (1) Be accredited in accountancy or taxation by the Accreditation Council for Accountancy and Taxation.
 - (2) Be enrolled to practice before the Internal Revenue Service.
 - (3) Possess either an associate degree or a baccalaureate degree with a minimum of 24 semester hours in accounting.
 - (4) Persons who are employed at least three years as an accountant under the direct supervision of a Full Member of NCSA or by a CPA.

- (5) Have not less than three years experience in the practice of public accounting.

SECTION 3: Associate Members: Associate Membership shall be granted to those persons who qualify in any **one** of the following subsections and furnish three character references:

- (a) Persons who do not qualify as Full Members.
- (b) Employees of accounting firms who do not qualify as Full Members.

SECTION 4: Student Members: One who is enrolled in an undergraduate college level accounting program and furnishes three (3) character references.

SECTION 5: Life Members: A Full Member who has been in good standing for twenty consecutive years and has reached the age of seventy shall no longer be required to pay any annual dues. They will continue to have all rights and privileges as heretofore. They will be presented a Lifetime Membership card.

SECTION 6: Retired Members: A Full Member who has been in good standing for ten consecutive years, whose dues are paid in full for that period of time, and who retires from active practice, will be considered by the Board of Directors for retired membership on a *status quo* basis upon application. Active practice shall be defined as performing work for compensation subject to privilege license and CPE requirements. If approved, they will continue to have all rights and privileges as heretofore.

SECTION 7: Honorary Members: May be conferred upon any individual deemed worthy by the Board of Directors, entitling said individual to the privileges of Associate Membership without payment of dues.

SECTION 8: Continuing Education: To maintain Full Membership in the Society, Members shall be required to have fifteen hours of continuing education every year in courses which qualify under rules established by the Board of Directors of the Society.

- (a) Supervision of the continuing education requirements shall be administered by methods prescribed by the Board of Directors of the North Carolina Society of Accountants.
- (b) Members who have not met the continuing education requirements by July 1 of the reporting year shall be designated Associate Members. These members may reapply for Full Membership when the continuing education requirements have been satisfied.

- (c) The Membership Committee, through the Executive Director's office, shall notify the individuals that they have been designated Associate Members.

SECTION 9: Resignation: Any Member may resign at any time, but such resignation shall not become effective until it has been accepted by the Board of Directors and shall not relieve the resigning Member from the payment of dues for the current year, or entitle Member to a rebate of dues paid.

SECTION 10: Suspension: Any Full or Associate Member whose conduct shall be deemed detrimental to the best interest of the Society, as determined by a majority vote of the Board of Directors, may be suspended or expelled. The Board of Directors shall notify such Member of the charges and afford the Member the opportunity to state a defense, if there is any, before taking action.

SECTION 11: Title: It shall be unlawful in the State of North Carolina, as provided in General Statutes Section 93-6, for any person who is not a holder of a certificate as a Certified Public Accountant issued by the State Board of Accountancy to use any title other than "Accountant". All Full and Associate Members engaged in the practice of accountancy will be required to use this designated title.

SECTION 12: Voting: Voting privileges on matters pertaining to the Society shall be granted to:

- (a) Full, Life and Retired Members, unless they have been placed on inactive status due to non-compliance of CPE requirements.
- (b) Associate, Student, and Honorary Members may not vote on matters pertaining to the organization, conduct or supervision of the State Society.

SECTION 13: Quality Assurance Review. Quality Assurance Review (QAR) shall be mandatory for all members that submit and issue compilation financial statements to third parties (banks, investors and insurance companies). Compilation and Preparation financial statements for their Client's use only are not required at this time.

Members that qualify shall have five (5) years from July 1, 2017, to submit their financial statement to the QAR committee. There will be a \$50 fee assessed by the Board of Directors at their discretion from members who do not submit. Any fees related to the cost of the reviews shall be determined by the Board of Directors.

ARTICLE II – ADMISSION TO MEMBERSHIP

SECTION 1: The Board of Directors shall establish procedures for the processing of membership applications and the evaluation of the applicant's character and qualifications. The Board of Directors shall have the power to prescribe rules and regulations pertaining to membership, the issuing of certificates and all other matters necessary for the proper administration of the membership.

ARTICLE III – MEETINGS

SECTION 1: Regular meetings of the membership and of the Board of Directors shall be held as provided under Article VI of the Constitution.

SECTION 2: The Board of Directors shall meet at least three times a year at a time and place selected by the President. In case important matters requiring the attention of the Board of Directors arise during the interim between the regular meetings, it shall be the duty of the President to issue a call for such a meeting. The President shall, within ten days after receipt of a petition signed by a majority of the Board for a special meeting, issue a call for said meeting within twenty days. A majority of the Board may convene said meeting if the President refuses to issue a call within the specified time.

SECTION 3: There shall be held annually during the month of June a meeting for the entire membership and invited guests. The meeting shall be for the purposes of electing and installing new officers and such other business that shall come before the Annual Convention. A majority of the eligible voting members that are registered for the convention constitutes a quorum.

SECTION 4: Meetings of the Society can be conducted in-person, virtually, or a combination of both. Voting for Officers, Board of Directors, Nominating committee and changes to the bylaws will be allowed by all eligible members (Full, Life and Retired Members) in good standing, with their dues and CPE requirement current.

ARTICLE IV – DUES AND ASSESSMENTS

SECTION 1: The annual dues for Members of this Society shall be determined by the Board of Directors in session at a regularly scheduled meeting of the Board.

- (a) The dues year shall be from July 1 to June 30.
- (b) Each application for membership shall be accompanied by payment of current year's dues, depending upon the type of membership. Dues shall be applied annually beginning with the month of acceptance into membership. Credit

shall be given to the following year for months paid prior to acceptance.

- (c) Members who have not paid their dues shall forfeit membership privileges in the Society, provided they have been notified of such delinquency at least twice by the Secretary. These members will be removed from the membership roster at the next regularly scheduled Board meeting.
- (d) Members removed from the roster because of Article IV, Section 1 (c), shall not be allowed to reapply for membership in the Society for a period of 365 days unless they have paid the delinquent dues for which they were dropped.

SECTION 2: The Board of Directors, by two-thirds vote of all members of the Board, may make special assessments upon the membership. The levying of such assessments shall be restricted as follows:

- (a) The Board of Directors, by two-thirds vote of all members of the Board, first declare an emergency exists that cannot wait until the next Annual Convention.
- (b) That any funds raised by such assessments shall be separately accounted for and all receipts and expenditures shall be reported to the membership at the next Convention or special meeting.

ARTICLE V – GOVERNMENT

SECTION 1: The Government of this organization shall be vested in a Board of Directors composed of:

- (a) Four elected officers.
- (b) Eight elected board members.
- (c) The Immediate Past President.

All must be members of the NCSA. The person serving as President at the termination of the fiscal year of the organization shall be an *ex-officio* member of the Board of Directors for the entire ensuing fiscal year. In the event the newly elected President shall have been elected to fill a vacancy created during the year, as provided under Article IV, Section 1 of the Constitution, the Past President serving as an *ex-officio* member of the

Board of Directors at the time of the election of such new President shall continue for the full ensuing year.

SECTION 2: The Board of Directors shall have control and management of the property and finances of the organization. A simple majority of the Board shall constitute a quorum.

SECTION 3: Vacancies:

- (a) Vacancies on the Board of Directors or among the officers shall be filled by a majority vote of the Board of Directors selected to serve for the duration of the term of the individual whose position the Member is selected to fill. There shall be no replacement on the Board of Directors created by the absence of the immediate Past President or President-Elect.
- (b) In the event of a common disaster, a quorum for the purpose of filling vacancies shall be a simple majority of the Board of Directors or all members of the Board of Directors, whichever is less.

SECTION 4: Upon a motion of any Member of the organization, for just cause stated, and upon passage of the motion of a two-thirds vote of the entire organization membership, any officer or member of the Board of Directors shall be impeached and must relinquish the member's office in this organization. Such action is to be taken only after said member is given an opportunity to state a defense, if there is any.

SECTION 5: Chapters: The Board of Directors shall have the power to charter local chapters. Under this authority, the Board must appoint a local chapter committee from its members, who will approve the Bylaws of the Chapters with reference to the number of officers to be elected, with the requirements that the above officers must be members of the North Carolina Society of Accountants in good standing, and who may be members of the various chapters.

ARTICLE VI – NOMINATIONS AND ELECTIONS

SECTION 1: The officers and directors shall be elected annually as provided in Section 2 of this Article.

SECTION 2: Procedure:

- (a) At the Annual Convention in June of each year, nominations for the officers and directors will be made by a Nominating Committee.

- (b) The Nominating Committee shall be composed of five Full, Life or Retired Members, at least two of whom shall be Past Presidents. The Nominating Committee and the recommendation for a candidate for the office of State Director shall be elected by a majority vote of the convention.
- (c) The Nominating Committee shall make its report at the morning session of the final day of the Annual Convention. These nominations shall lie upon the table until all reports are given. At this time, other nominations from the floor may be made. The officers shall be elected first, the directors second, followed by election of the Nominating Committee.
- (d) The President shall call a meeting of the Nominating Committee immediately after the recess of the business session for the purpose of selecting a Nominating Committee chairman. The Nominating Committee shall select a chairman from the Past Presidents elected to the committee.

SECTION 3: The elected Directors shall be composed of a minimum of two Past Presidents. The elected Directors shall serve for one year and may succeed themselves for two terms after their first term expires.

SECTION 4: The term of office for officers and directors shall begin with the adjournment of the Annual Convention at which they are elected and end with the adjournment of the next Annual Convention, except the outgoing Secretary and Treasurer who shall be responsible for completing all records for their term of office before the transfer of records and funds to their respective successors.

ARTICLE VII – DUTIES OF OFFICERS

SECTION 1: President:

The President shall be the chief executive officer of the Society. The President shall preside at all meetings of the Board of Directors, at the Annual Convention and at such sectional meetings of the membership as may be set by the Board of Directors. The President shall sign, or have the President's signature printed, on all certificates of membership. The President shall be *ex-officio* member of all committees. The President may appoint any committees the President may deem advisable to promote the welfare of the Society. It shall be the duty of the President, within thirty days following the close of the Annual Convention, to appoint a chairman and no less than two members of the following standing committees.

AP Manual
Assistance
Budget
Communications
Constitution and Bylaws
Convention
EA Coordinator
Education
Ethics and Grievances
Executive Director Review
Financial Review
Historian
Legislative
Membership Services
Past Presidents' Advisory
Practitioners' Forum
Quality Assurance Review
Resolutions
Steering

The President may suspend and temporarily remove any Officer or member of the Board of Directors of the Society, for inefficiency, bad conduct or disloyalty to the Society, subject to the approval of the Board of Directors at the next regular meeting. The President shall do any and all things that, with the approval of the Board of Directors, may be deemed necessary to carry out the provisions of the Constitution and to protect the rights and interests of the Society and to promote the common welfare of the members.

SECTION 2: President-Elect:

- (a) It shall be the duty of the President-Elect to perform the duties of the President in case of resignation, death or disability. The President-Elect will be elected automatically President at the next Annual Convention. If the office of President-Elect becomes vacant, it shall remain vacant until the next Annual Convention.
- (b) The Board of Directors may assign duties and define acts to the President-Elect.

SECTION 3: Secretary: The Secretary shall have charge of the general office of the Society. The Secretary shall have charge of all organizational work and supervise the solicitation of members. The Secretary shall render an annual report at the Annual Convention each year. The Secretary shall record or supervise the recording of the proceedings of all meetings of the Board of Directors and the Annual Convention. The Secretary shall sign, with the President, all deeds, contracts or leases executed by the Society. The Secretary shall affix the seal of the corporation to all papers and records

when the seal is required. The Secretary shall approve all bills for payment on a timely basis and remit them to the Treasurer for payment. The Secretary shall issue certificates of membership and sign same, with the President. The Secretary shall send notices required by the Board of Directors.

SECTION 4: Treasurer: The Treasurer may invest Society funds in government securities as long as they produce more yield than savings and loan institutions. The Treasurer shall keep separate accounting records for the Operating Fund and the Legislative Fund. Investment interest from the Investment Funds and Legislative Fund shall accrue and be designated “legislative funds” and accumulate in the Legislative Fund accounts until needed for legislative purposes. The Treasurer shall pay all bills approved by the President, the Secretary or the majority of the Board of Directors. No officer of the Society may exceed the basic budget expenditure by more than ten percent per item unless authorized by two-thirds consent of the Board of Directors. The Treasurer may refuse to pay any bill that appears questionable and ask the Board of Directors to approve same before making payment. The Treasurer shall retain all documents for submission to the Financial Review Committee. It shall be the duty of the Treasurer to maintain the Society’s records in accordance with accepted accounting procedures. The Treasurer shall make a report of receipts, disbursements and cash balances as often as requested by the President, and at the end of the fiscal year. The information from these reports is to be included in the Form 990, *Return of Organization Exempt From Income Tax*, which must be filed by the due date, November 15, or extended due date.

ARTICLE VIII – EXPENSES

SECTION 1: It shall be the duty of the Board of Directors to authorize the reimbursement, by the Treasurer, for expenses incurred in connection with the duties of officers, except as follows in subsection 2 (b).

SECTION 2: Submission:

- (a) Committee chairpersons and committee members incurring expenses in regard to their committees shall submit vouchers to the NCSA Treasurer for payment. NO expenses incurred by chairpersons or members will be paid from any NCSA funds EXCEPT through the NCSA Treasurer.
- (b) Board Members and the Parliamentarian(s) shall be paid a pro-rata amount for their attendance at Board meetings.

ARTICLE IX – FISCAL YEAR

SECTION 1: The fiscal year shall be July 1 to June 30.

ARTICLE X – RULES OF PROCEDURE

SECTION 1: The latest addition of *Robert's Rules of Order* shall govern the proceedings of all regular and special meetings of the organization and of the Board of Directors unless otherwise provided in these Bylaws.

ARTICLE XI – CODE OF CONDUCT

SECTION 1: It shall be the duty of the Board of Directors upon the recommendation of the Ethics and Grievances Committee to approve and publish a Code of Ethics and Rules of Professional Conduct.

ARTICLE XII – AMENDMENTS

SECTION 1: These Bylaws may be amended by a two-thirds vote of all voting members registered for the Annual Convention, provided that a copy of the proposed amendments shall be sent to each Member of the Society at least thirty days in advance of the meeting at which the amendments are to be submitted.

SECTION 2: Any proposed amendments to the Bylaws that have not been submitted as required by Section 1 of this Article may be presented for consideration at the Annual Convention by a three-fourths vote of the Members registered for the convention who are eligible to vote.

SECTION 3: The Constitution and Bylaws Committee shall review all proposed amendments and shall report its recommendations to the Convention in session.

Revised 6-7-2022

**Certificate of Incorporation
of
North Carolina Society of Accountants**

**STATE OF NORTH CAROLINA
COUNTY OF GUILFORD**

This is to certify that we, the undersigned, do hereby associate ourselves into a non-stock, non-profit corporation under and by virtue of the laws of the State of North Carolina as contained in Chapter 55 of the General Statutes of North Carolina entitled 'Corporations' and the several amendments thereto, and to that end we do hereby set forth as follows:

1. The name of this corporation is NORTH CAROLINA SOCIETY OF ACCOUNTANTS, INC.
2. The location of the principal office of this corporation shall be in Greensboro, North Carolina, but it may have local chapters and/or offices in such other localities in the State of North Carolina as the directors hereof may from time to time agree upon.
3. The objects for which this corporation is formed are as follows:
 - a. To elevate and maintain among the members of the public accounting profession a high standard proficiency and integrity
 - b. To promote and to protect the interest of public accountants in North Carolina
 - c. To develop and improve accountancy education
 - d. To compile and distribute information to the members of this society for their benefit
 - e. To promote harmony and fellowship among practicing public accountants in North Carolina
 - f. To maintain honorable and cordial relations between the accounting profession and the general public
 - g. To affiliate and counsel with the National Society of Public Accountants for the benefit of its members in encouraging fair and equitable national and state legislation for the professional of public accountancy.
 - h. To purchase, lease, hold, sell, mortgage, or otherwise acquire or dispose of real or personal property; to enter into, make, perform or carry out contracts of every kind with any person, firm corporation or association; to do any acts necessary or expedient for carrying on any kind of activity and pursuing any and all of the objects and purposes set forth in this certificate of incorporation and not forbidden by the laws of the State of North Carolina.
 - i. To borrow or raise monies for any of the purposes of the corporation and, from time to time, without limit as to amount, to draw, make, accept, endorse, execute and issue promissory notes, drafts, bills of exchange, warrants, bonds, debentures, and other negotiable or non-negotiable instruments and evidence of indebtedness, and to secure the payment of any thereof and of the interest thereon by mortgage upon our pledge, conveyance or assignment in trust of the whole or any part of the property of the corporation, whether at the time owned or thereafter acquired and to sell, pledge or otherwise dispose of such bonds or others obligations of the corporation for its corporate purposes.

- j. In general, to have all powers conferred upon a corporation by the laws of the State of North Carolina, except as prohibited in this constitution or forbidden by the laws of this corporation.
4. In order to properly prosecute the objects and purposes for which this corporation is formed, it shall have full power and authority to purchase, lease and otherwise acquire or mortgage, convey and dispose of all kinds of property, both real and personal, and generally to perform all acts which may be deemed necessary or expedient for the proper and successful prosecution of the objects and purposes for which the corporation is created, and shall have the usual powers granted to such corporation under the authority of the laws of the State of North Carolina.
5. This corporation shall have no capital stock.
6. The period of existence of the corporation is unlimited.
7. Members may be admitted to this society upon such terms and conditions as shall hereafter be prescribed by the Board of Directors of this corporation.

IN TESTIMONY WHEREOF we have hereunto set our hands and fixed our seals, 27th day of June, 1948.

Harper Elam, Jr., Asheboro, NC (Seal)
Fred H. Calhoun, Greensboro, NC (Seal)
Marcus J. C. Deal, Greensboro, NC (seal)
E. A. Palmgren, Charlotte, NC (Seal)

Liability of Directors. No person who is serving or who has served as a director of the Society shall be personally liable for monetary damages for breach of duty as a director, except for liability with respect to (i) acts of omissions that the director at the time of such breach knew or believed were clearly in conflict with the best interests of the Society, (ii) any transaction from which the director derived an improper personal benefit or (iii) acts or omissions with respect to which the North Carolina Non-profit Corporation Act does not permit the limitation of liability. As used herein, the term "improper personal benefit" does not include a director's reasonable compensation or other reasonable incidental benefit for or on account of his service as a director, officer, employee, independent contractor, attorney or consultant of the Society. No Amendment of repeal of this paragraph, nor the adoption of any provision to these Articles of Incorporation inconsistent with this paragraph, shall eliminate or reduce the protection granted herein with respect to any matter that occurred prior to such Amendment, repeal or adoption.

July 12, 1996

North Carolina Accountancy Law
Chapter 93 – Certified Public Accountants

References are to General Statutes of North Carolina, 2009, as amended.

Sec. 93-1. Definitions; practice of law.

- (a) Definitions. – As used in this Chapter certain terms are defined as follows:
- (1) An "accountant" is a person engaged in the public practice of accountancy who is not a certified public accountant as defined in this Chapter.
 - (2) "Board" means the Board of Certified Public Accountant Examiners as provided in this Chapter.
 - (3) A "certified public accountant" is a person who holds a certificate as a certified public accountant issued under the provisions of this Chapter.
 - (5) A person is engaged in the "public practice of accountancy" who holds himself out to the public as a certified public accountant or an accountant and in consideration of compensation received or to be received offers to perform or does perform, for other persons, services which involve the auditing or verification of financial transactions, books, accounts, or records, or the preparation, verification or certification of financial, accounting and related statements intended for publication or renders professional services or assistance in or about any and all matters of principle or detail relating to accounting procedure and systems, or the recording, presentation or certification and the interpretation of such service through statements and reports.
- (b) Practice of Law. – Nothing in this Chapter shall be construed as authorizing certified public accountants or accountants to engage in the practice of law, and such person shall not engage in the practice of law unless duly licensed so to do.

Sec. 93-2. Qualifications. Any person who is a citizen of the United States, has declared the intention of becoming a citizen, is a resident alien, or is a citizen of a foreign jurisdiction which extends to citizens of this State like or similar privileges to be examined or certified, and who is over 18 years of age and of good moral character, and who has received from the State Board of Certified Public Accountant Examiners a certificate of qualification to practice as a certified public accountant shall be licensed to practice and be styled and known as a certified public accountant.

Sec. 93-3. Unlawful use of title "certified public accountant" by individual. It shall be unlawful for any person who has not received a certificate of qualification or not been granted a practice privilege under GS 93-10 admitting the person to practice as a certified public accountant to assume or use such a title, or to use any words, letters, abbreviations, symbols or other means of identification to indicate that the person using same has been admitted to practice as a certified public accountant.

Sec. 93-4. Use of title by firm. It shall be unlawful for any firm, co-partnership, or association to assume or use the title of certified public accountant, or to use any words, letters, abbreviations, symbols or other means of identification to indicate that the members of such firm, co-partnership or association have been admitted to practice as certified public accountants, unless each of the members of such firm, co-partnership or association first shall have received a certificate of qualification from the State Board of Certified Public Accountant Examiners or been granted a practice

privilege admitting each member of the firm, co-partnership, or association to practice as a certified public accountant; provided, however, that the Board may exempt those persons who do not actually practice in or reside in the State of North Carolina from registering and receiving a certificate of qualification under this section.

Sec. 93-5. Use of title by corporation. It shall be unlawful for any corporation to assume or use the title of certified public accountant, or to use any words, letters, abbreviations, symbols or other means of identification to indicate that such corporation has received a certificate of qualification from the State Board of Certified Public Accountant Examiners admitting it to practice as a certified public accountant.

Sec. 93-6. Practice as accountants permitted; use of misleading titles prohibited. It shall be unlawful for any person to engage in the public practice of accountancy in this State who is not a holder of a certificate as a certified public accountant issued by the Board, unless such person uses the term "accountant" and only the term "accountant" in connection with his name on all reports, letters of transmittal, or advice, and on all stationery and documents used in connection with his services as an accountant, and refrains from the use in any manner of any other title or designation in such practice.

Sec 93-8. Public practice of accounting by corporations prohibited. It shall be unlawful for any certified public accountant to engage in the public practice of accountancy in this State through any corporate form, except as provided in General Statutes Chapter 55B.

Sec. 93-9. Assistants need not be certified. Nothing contained in this Chapter shall be construed to prohibit the employment by a certified public accountant or by any person, firm, copartnership, association, or corporation permitted to engage in the practice of public accounting in the State of North Carolina, of persons who have not received certificates of qualification admitting them to practice as certified public accountants, as assistant accountants or clerks: Provided, that such employees work under the control and supervision of certified public accountants and do not certify to anyone the accuracy or verification of audits or statements; and provided further, that such employees do not hold themselves out as engaged in the practice of public accounting.

Sec. 93-10. Practice privileges.

(a) An individual whose principal place of business is outside this State is granted the privilege to perform or offer to perform services, whether in person or by mail, telephone, or electronic means, in this State as a certified public accountant without notice to the Board, the submission of any other documentation, or the payment of any fee if the individual meets all of the following conditions:

- (1) Holds a valid and unrevoked certificate as a certified public accountant, or its equivalent, issued by another state, a territory of the United States, or the District of Columbia.
- (2) Holds a valid and unrevoked license or permit to practice as a certified public accountant issued by another state, a territory of the United States, or the District of Columbia.
- (3) Has passed the Uniform CPA Examination.
- (4) Has not been convicted of a felony under the laws of the United States, any state, a territory of the United States, or the District of Columbia and has never been convicted of a crime, an essential element of which is dishonesty, deceit, or fraud unless the

jurisdiction in which the individual is licensed has determined the felony or other crime has no effect on the individual's license.

(b) An individual who satisfies the requirements of subsection (a) of this section and exercises the privilege afforded under this section by performing or offering to perform services as a certified public accountant in this State simultaneously consents as a condition of the grant of this privilege to:

- (1) Comply with the laws of this State, the provisions of this Chapter, and rules adopted by the Board.
- (2) Have an administrative notice of hearing served on the licensing board in the individual's principal state of business, notwithstanding the individual notice requirements of G.S.150B-38.
- (3) Be subject to personal jurisdiction, subject matter jurisdiction, and disciplinary authority of the Board.

(c) A firm whose principal place of business is outside this State and has no office in this State is granted the privilege to perform or offer to perform services, whether in person or by mail, telephone, or electronic means, in this State as a firm without notice to the Board, submission of any other documentation, or payment of any fee, except as otherwise provided in subdivision (3) of this subsection. A firm that exercises the privilege afforded under this section simultaneously consents as a condition of the grant of the privilege to:

- (1) Comply with the laws of this State, the provisions of this Chapter, and rules adopted by the Board.
- (2) Be subject to personal jurisdiction, subject matter jurisdiction, and disciplinary authority of the Board.
- (3) Provide notice without a fee to the Board if any individual with the firm who has been granted privileges in North Carolina to practice as a certified public accountant performs any of the following services for a client in this State:
 - a. A financial statement audit or other engagement performed in accordance with the Statements on Auditing Standards.
 - b. An examination of prospective financial information performed in accordance with the Statements on Standards for Attestation Engagements.
 - c. An engagement performed in accordance with the Public Company Accounting Oversight Board auditing standards."

Sec. 93-11. Not applicable to officers of State, county or municipality. Nothing herein contained shall be construed to restrict or limit the power or authority of any State, county or municipal officer or appointee engaged in or upon the examination of the accounts of any public officer, his employees or appointees.

Sec. 93-12. Board of Certified Public Accountant Examiners. The name of the State Board of Accountancy is hereby changed to State Board of Certified Public Accountant Examiners and said name State Board of Certified Public Accountant Examiners is hereby substituted for the name State Board of Accountancy wherever the latter name appears or is used in Chapter 93 of the General Statutes. Said Board is created as an agency of the State of North Carolina and shall consist of seven members to be appointed by the Governor, five persons to be holders of valid and unrevoked certificates as certified public accountants issued under the provisions of this Chapter and two persons who are not certified public accountants who shall represent the interest of the public at large. Members of the Board shall hold office for the term of three years and until their successors are appointed. Appointments to the

Board shall be made under the provisions of this Chapter as and when the terms of the members of the present State Board of Accountancy expire; provided, that all future appointments to said Board shall be made for a term of three years expiring on the thirtieth day of June. All Board members serving on June 30, 1980, shall be eligible to complete their respective terms. No member appointed to a term on or after July 1, 1980, shall serve more than two complete consecutive terms. The powers and duties of the Board shall be as follows:

- (1) To elect from its members a president, vice-president and secretary-treasurer. The members of the Board shall receive compensation and reimbursement for travel expenses in accordance with G.S. 93B-5.
- (2) To employ legal counsel, clerical and technical assistance and to fix the compensation therefore, and to incur such other expenses as may be deemed necessary in the performance of its duties and the enforcement of the provisions of this Chapter. Upon request the Attorney General of North Carolina will advise the Board with respect to the performance of its duties and will assign a member of his staff, or approve the employment of counsel, to represent the Board in any hearing or litigation arising under this Chapter. The Board may, in the exercise of its discretion, cooperate with similar boards of other states, territories and the District of Columbia in activities designed to bring about uniformity in standards of admission to the public practice of accountancy by certified public accountants, and may employ a uniform system of preparation of examinations to be given to candidates for certificates as certified public accountants, including the services and facilities of the American Institute of Certified Public Accountants, or of any other persons or organizations of recognized skill in the field of accountancy, in the preparation of examinations and assistance in establishing and maintaining a uniform system of grading of examination papers, provided however, that all examinations given by said Board shall be adopted and approved by the Board and that the grade or grades given to all persons taking said examinations shall be determined and approved by the Board.
- (3) To formulate rules for the government of the Board and for the examination of applicants for certificates of qualification admitting such applicants to practice as certified public accountants.
- (4) To hold written, oral, and computer-based examinations of applicants for certificates of qualification at least once a year, or more often, as may be deemed necessary by the Board.
- (5) To issue certificates of qualification admitting to practice as certified public accountants, each applicant who, having the qualifications herein specified, has passed an examination to the satisfaction of the Board, in "accounting," "auditing," "business law," and other related subjects.

A person is eligible to take the examination given by the Board, or to receive a certificate of qualification to practice as a certified public accountant, if the person is a citizen of the United States, has declared the intention of becoming a citizen, is a resident alien, or is a citizen of a foreign jurisdiction which extends to citizens of this State like or similar privileges to be examined or certified, is 18 years of age or over, and is of good moral character.

To be eligible to take the examination given by the Board, a person shall submit evidence satisfactory to the Board that the person holds a bachelors degree from a college or university that is accredited by one of the regional accrediting

associations or from a college or university determined by the Board to have standards that are substantially equivalent to a regionally accredited institution. The degree studies shall include a concentration in accounting as prescribed by the Board or shall be supplemented with courses that are determined by the Board to be substantially equivalent to a concentration in accounting.

The Board may, in its discretion, waive the education requirement of any candidate if the Board is satisfied from the result of a special written examination given the candidate by the Board to test the candidate's educational qualifications that the candidate is as well qualified as if the candidate met the education requirements specified above. The Board may provide by regulation for the general scope of such examinations and may obtain such advice and assistance as it deems appropriate to assist it in preparing, administering and grading such special examinations.

To be eligible to receive a certificate of qualification to practice as a certified public accountant, a person shall submit evidence satisfactory to the Board that:

- a. The person has completed 150 semester hours and received a bachelors degree with a concentration in accounting and other courses that the Board may require from a college or university that is accredited by a regional accrediting association or from a college or university determined by the Board to have standards that are substantially equivalent to those of a regionally accredited institution.
- b. The person has the endorsement as to the person's eligibility of three certified public accountants who currently hold licenses in any state or territory of the United States or the District of Columbia.
- c. The person has one of the following:
 1. One year's experience in the field of accounting under the direct supervision of a certified public accountant who currently holds a valid license in any state or territory of the United States or the District of Columbia.
 2. Four years of experience teaching accounting in a four-year college or university accredited by one of the regional accrediting associations or in a college or university determined by the Board to have standards substantially equivalent to a regionally accredited institution.
 3. Four years of experience in the field of accounting.
 4. Four years of experience teaching college transfer accounting courses at a community college or technical institute accredited by one of the regional accrediting associations.
 5. Any combination of such experience determined by the Board to be substantially equivalent to the foregoing.

The Board may permit persons otherwise eligible to take its examinations and withhold certificates until the person has had the required experience.

- (6) In its discretion to grant certificates of qualification admitting to practice as certified public accountants such applicants who shall be the holders of valid and unrevoked certificates as certified public accountants, or the equivalent, issued by or under the

authority of any state, or territory of the United States or the District of Columbia, when in the judgment of the Board the requirements for the issuing or granting of such certificates or degrees are substantially equivalent to the requirements established by this Chapter: Provided, however, that the state or political subdivision of the United States upon whose certificate the reciprocal action is based grants the same privileges to holders of certificates as certified public accountants issued pursuant to the provisions of this Chapter. The Board, by general rule, may grant temporary permits to applicants under this subsection pending their qualification for reciprocal certificates.

- (7) To charge for each examination provided for in this Chapter a fee not exceeding four hundred dollars (\$400.00). In addition to the examination fee, if the Board uses a testing service for the preparation, administration, or grading of examinations, the Board may charge the applicant the actual cost of the examination services. The applicant shall pay all fees and costs associated with the examination at the time the application is filed with the Board. Examination fees and costs shall not be refunded unless the Board deems the applicant ineligible for examination.
- (7a) To charge for each initial certificate of qualification provided for in this Chapter a fee not exceeding one hundred fifty dollars (\$150.00).
- (7b) To require an annual registration of each firm and to charge an annual registration fee not to exceed two hundred dollars (\$200.00) for each firm with one office, and a fee not to exceed twenty-five dollars (\$25.00) for each additional North Carolina office of the firm, to defray the administrative costs of accounting practice review programs. The Board may charge an annual fee not to exceed twenty-five dollars (\$25.00) for each firm application for exemption from the accounting practice review program.
- (8) To require the renewal of all certificates of qualification annually on the first day of July, and to charge an annual renewal fee not to exceed one hundred dollars (\$100.00).
- (8a) To require the registration of certified public accountant firms which have offices both within and outside of North Carolina, and the payment by such firms of an annual registration fee based on the total number of partners in each such firm, but not to exceed two thousand five hundred dollars (\$2,500) per firm per year.
- (8b) To formulate rules for the continuing professional education of all persons holding the certificate of certified public accountant, subject to the following provisions:
 - a. After January 1, 1983, any person desiring to obtain or renew a certificate as a certified public accountant must offer evidence satisfactory to the Board that the person has complied with the continuing professional education requirement approved by the Board. The Board may grant a conditional license for not more than 12 months for persons who are being licensed for the first time, or moving into North Carolina, or for other good cause, in order that the person may comply with the continuing professional education requirement.
 - b. The Board shall adopt rules for the administration of the continuing professional education requirement with a minimum number of hours of 20 and a maximum

number of hours of 40 per year, and the Board may exempt persons who are retired or inactive from the continuing professional education requirement. The Board may also permit any certified public accountant to accumulate hours of continuing professional education in any calendar year of as much as two additional years annual requirement in advance of or subsequent to the required calendar year.

- c. Any applicant who offers satisfactory evidence on forms promulgated by the Board that the applicant has participated in a continuing professional education program of the type required by the Board shall be deemed to have complied with this subdivision.
- (8c) The Board may formulate rules and regulations for report review and peer review of audits, reviews, compilations, and other reports issued on financial information in the public practice of accountancy of all firms, as herein defined, subject to the following provisions:
- a. After June 30, 1992, any firm desiring to obtain or maintain a registration as a firm must offer satisfactory evidence to the Board that such firm has complied with the peer review and report review requirements approved by the Board; provided, however, that the Board shall give to every firm subject to this section not less than 12 months advance notice of each peer review and report review required of the firm.
 - b. The Board may grant a conditional registration for not more than 24 months for firms which are being registered for the first time, or moving into North Carolina, or for other good cause, in order that such firm may comply with the report review and peer review requirements, and in order that the Board may develop a system of review rotation among the various firms that must comply with this section.
 - c. The peer review and report review shall be valid for a minimum of three years subject to the power of the Board to require remedial action by any firm with a deficiency in the review according to the rules established by the Board.
 - d. The Board shall promulgate rules and regulations for the administration of the report review and peer review requirements and the Board shall exempt firms that show to the satisfaction of the Board that they are not engaged in the public practice of accountancy or that the scope of their practice does not come within the peer review and report review guidelines established by the Board.
 - e. Any firm that offers satisfactory evidence to the Board that the firm has satisfactorily participated in and successfully completed a peer review or a report review of the type required by the Board shall be deemed to have complied with this section and the Board shall promulgate rules and regulations for the administration of this procedure.

- f. For purposes of this section, a firm means an entity, sole proprietorship, partnership, registered limited liability partnership, professional limited liability company, or professional corporation through which one or more certificate holders engage in the public practice of accountancy through an office.
- (9) Adoption of Rules of Professional Conduct; Disciplinary Action. – The Board shall have the power to adopt rules of professional ethics and conduct to be observed by certified public accountants in this State and persons exercising the practice privilege authorized by this Chapter. The Board shall have the power to revoke, either permanently or for a specified period, any certificate issued under the provisions of this Chapter to a certified public accountant or any practice privilege authorized by the provisions of this Chapter or to censure the holder of any such certificate or person exercising the practice privilege authorized by this Chapter. The Board shall have the power to assess a civil penalty not to exceed one thousand dollars (\$1,000) for any one or combination of the following causes:
- a. Conviction of a felony under the laws of the United States or of any state of the United States.
 - b. Conviction of any crime, an essential element of which is dishonesty, deceit or fraud.
 - c. Fraud or deceit in obtaining a certificate as a certified public accountant.
 - d. Dishonesty, fraud or gross negligence in the public practice of accountancy.
 - e. Violation of any rule of professional ethics and professional conduct adopted by the Board.

Any disciplinary action taken shall be in accordance with the provisions of Chapter 150B of the General Statutes. The clear proceeds of any civil penalty assessed under this section shall be remitted to the Civil Penalty and Forfeiture Fund in accordance with G.S. 115C-457.2.

- (12) To submit annually on or before the first day of May to the Secretary of Revenue the names of all persons who have qualified under this Chapter as certified public accountants. Privilege license issued under G.S. 105-41 shall designate whether such license is issued to a certified public accountant or an accountant.
- (13) The Board shall keep a complete record of all its proceedings and shall annually submit a full report to the Governor.
- (14) All fees collected on behalf of the Board and all receipts of every kind and nature, as well as the compensation paid the members of the Board and the necessary expenses incurred by them in the performance of the duties imposed upon them, shall be reported annually to the State Treasurer. All fees and other moneys received by the Board pursuant to the provisions of the General Statutes shall be kept in a separate fund by the treasurer of the Board, to be held and expended only for such purposes as are proper and necessary to the discharge of the duties of the Board and to enforce the provisions of this Chapter. No expense incurred by the Board shall be charged against the State.
- (15) Any certificate of qualification issued under the provisions of this Chapter, or issued under the provisions of Chapter 157 of the Public Laws of 1913, shall be forfeited for the failure of the holder

to renew same and to pay the renewal fee therefore to the State Board of Accountancy within 30 days after demand for such renewal fee shall have been made by the State Board of Accountancy.

- (16) To apply to the courts, in its own name, for injunctive relief to prevent violations of this Chapter or violations of any rules adopted pursuant to this Chapter. Any court may grant injunctive relief regardless of whether criminal prosecution or any other action is instituted as a result of the violation. A single violation is sufficient to invoke the injunctive relief under this subdivision.
- (17) The Board shall have the power to acquire, hold, rent, encumber, alienate, and otherwise deal with real property in the same manner as a private person or corporation, subject only to approval of the Governor and the Council of State as to the acquisition, rental, encumbering, leasing, and sale of real property. Collateral pledged by the Board for an encumbrance is limited to the assets, income, and revenues of the Board.

Sec. 93-12.1. Effect of new requirements. Any person who applies to the Board of Certified Public Accountant Examiners before July 1, 1983, to take the examination, who meets the educational requirement as it existed prior to June 4, 1979, and complies with any of the experience requirements of this Chapter shall be deemed to have met the prerequisites to taking such examination.

Sec 93-12.2. Board records are confidential. Records, papers, and other documents containing information collected or compiled by the Board, its members, or employees, as a result of a complaint, investigation, inquiry, or interview in connection with an application for examination, certification, or registration, or in connection with a certificate holder's professional ethics and conduct, shall not be considered public records within the meaning of Chapter 132 of the General Statutes. Any notice or statement of charges against a certificate holder or applicant, or any notice to a certificate holder or applicant of a hearing to be held by the Board is a public record, even though it may contain information collected and compiled as a result of a complaint, investigation, inquiry, or interview conducted by the Board. If any record, paper, or other document containing information collected and compiled by the Board is admitted into evidence in a hearing held by the Board, it shall then be a public record within the meaning of Chapter 132 of the General Statutes.

Sec. 93-13. Violation of Chapter; penalty. A violation of G.S. 93-3, 93-4, 93-5, 93-6, or 93-8 shall be a Class 1 misdemeanor

PAST PRESIDENTS

Harper J. Elam, Jr., Greensboro (deceased).....	1947-1948
E.A. Palmgren, Charlotte (deceased)	1948-1949
Norman D. Ayers, South Daytona Beach (deceased)	1949-1950
Marcus J.C. Deal, Knoxville (deceased).....	1950-1951
Richard A. Cherry, Durham (deceased)	1951-1952
Arnold L. Weaver, Lexington (deceased)	1952-1953
William W. Orr, Asheville (deceased).....	1953-1954
Russell J. Lorenson, Southern Pines (deceased)	1954-1955
Dan L. Drummond, Winston-Salem (deceased)	1955-1956
Clyde B. Barber, Concord (deceased)	1956-1957
Fred H. Calhoun, Greensboro (deceased)	1957-1958
Claude C. Ward, Burlington (deceased).....	1958-1959
William G. Allen, Jr., Charlotte (deceased).....	1959-1960
Ralph W. Parsons, Greensboro (deceased).....	1960-1961
Oren L. Cline, Hickory (deceased)	1961-1962
Hoyle W. Davis, Rockingham (deceased).....	1962-1963
David E. Bowers, Winston-Salem (deceased).....	1963-1964
William B. Cope, Raleigh (deceased)	1964-1965
J.C. Harvell, Moorehead City (deceased).....	1965-1966
Virgil E. Hildebran, Jr., Hickory (deceased).....	1966-1967
Isaac W. Worrell, Winston-Salem (deceased).....	1967-1968
Jack E. Williams, Boone (deceased).....	1968-1969
Alfred F. Yaude, Charlotte (deceased).....	1969-1970
G. Lewis Wright, Asheville (deceased).....	1970-1971
W.F. Shelton, Louisburg (deceased).....	1971-1972
Edward Renfrow, Smithfield	1972-1973
Rayford W. Marett, Sr., Wilmington	1973-1974
John R. Robinson, Jr., Concord (deceased)	1974-1975
Joseph E. Dickey, Greensboro (deceased).....	1975-1976
Larry E. Simpson, Winston-Salem (deceased).....	1976-1977
Shirley W. Perry, Zebulon	1977-1978
James N.E. Helgreen, Black Mountain (deceased).....	1978-1979
Weldon S. Hamrick, Charlotte (deceased)	1979-1980
Joyce E. Reese, Hickory (deceased)	1980-1981
Harold D. Hinton, Raleigh (deceased).....	1981-1982
Paul C. Bumgarner, Charlotte	1982-1983
Janice S. Southerland, Smithfield	1983-1984
Jack Stewart, Asheville (deceased).....	1984-1985
Janet R. Hamilton, Rocky Mount (deceased).....	1985-1986
Robert J. Hall, Hickory (deceased).....	1986-1987
Gilbert R. Crocker, Waynesville (deceased).....	1987-1988
Thomas W. Gardner, Archdale (deceased).....	1988-1989
Susan Gale H. Champie, Black Mountain (deceased)	1989-1990

June C. Votik, Charlotte (deceased)	1990-1991
Carol C. Estes, Hickory (deceased)	1991-1992
Curtis B. Lee, Jr., Raleigh	1992-1993
Wade J. Powell, Asheboro (deceased)	1993-1994
Jense Haynes, Charlotte	1994-1995
David Hooker, High Point	1995-1996
James L. Holmes, Burlington	1996-1997
Denise McBride, Monroe	1997-1998
Clinton E. Bryan, Jr., Pittsboro (deceased)	1998-1999
David Rollins, Matthews	1999-2000
Lynanne Gray, Morganton	2000-2001
L. Dean Gunter, Mooresville	2001-2002
Steven G. Pace, High Point (deceased)	2002-2003
Jan H. Allison, Black Mountain	2003-2004
Rhonda H. Marsh, Monroe	2004-2005
Florence W. Black, Fayetteville	2005-2006
Wayne O. Parker, Winston-Salem (deceased)	2006-2007
Stephen Metelits, Chapel Hill	2007-2008
Denise J. Hammond, Morganton	2008-2009
J. R. Lawson, Jr., Winston-Salem	2009-2010
Bill Fischer, Fayetteville	2010-2011
John L. Blanton, Thomasville	2011-2012
Cheryl C. Hudson, Eastover	2012-2013
M. Louise Pistole, Matthews	2013-2014
Margie H. Strider, Asheboro	2014-2015
Ronald D. Powell, Asheboro	2015-2016
James L. Holmes, Burlington	2016-2017
James P. Upton, Seagrove	2017-2018
Jense H. Creighton, Charlotte	2018-2019
John McKinney, Marion	2019-2020
Florence W. Black, Fayetteville	2020-2021
Julie W. McNeill, Seagrove	2021-2022

PAST CONVENTIONS

Ocean Terrace Hotel, Wilmington, NC	1948
George Vanderbilt Hotel, Asheville, NC	1949
O'Henry Hotel, Greensboro, NC.....	1950
Ocean Terrace Hotel, Wilmington, NC	1951
Hotel Charlotte, Charlotte, NC.....	1952
Robert E. Lee Hotel, Winston-Salem, NC	1953
Skyland Hotel, Hendersonville, NC	1954
Robert E. Lee Hotel, Winston-Salem, NC	1955
Sedgefield Inn, Greensboro, NC	1956
Ocean Forest Hotel, Myrtle Beach, SC	1957
Mayview Manor, Blowing Rock, NC	1958
Morehead Biltmore Hotel, Morehead City, NC	1959
Barringer Hotel, Charlotte, NC	1960
Jack Tar Hotel, Durham, NC	1961
Mayview Manor, Blowing Rock, NC	1962
Biltmore Motor Hotel, Morehead City, NC	1963
Jack Tar Grove Inn, Asheville, NC	1964
The Carolinian Hotel, Nags Head, NC.....	1965
Mayview Manor, Blowing Rock, NC	1966
Blockade Runner Motor Hotel, Wrightsville Beach, NC.....	1967
Hotel Robert E. Lee, Winston-Salem, NC	1968
Downtowner Motel, Fayetteville, NC	1969
Grove Park Inn, Asheville, NC.....	1970
John Yancey Motor Hotel, Atlantic Beach, NC	1971
Hilton Inn, Raleigh, NC.....	1972
Holiday Inn North, Charlotte, NC.....	1973
Continuing Education Center, Boone, NC.....	1974
Blockade Runner, Wrightsville Beach, NC	1975
Hyatt House, Winston-Salem, NC	1976
Inn on the Plaza, Asheville, NC	1977
Hilton Inn, Burlington, NC.....	1978
Radisson Hotel, Raleigh, NC.....	1979
Hilton on Cape Fear, Wilmington, NC	1980
Hyatt House, Winston-Salem, NC	1981
Great Smokies Hilton, Asheville, NC.....	1982
Radisson Hotel, Raleigh, NC.....	1983
Green Park Inn, Blowing Rock, NC	1984
Blockade Runner, Wrightsville Beach, NC	1985
Cruise Ship Carnival, Bahamas	1986
Mid Pines Resort Hotel, Southern Pines, NC	1987

Quality Inn on the Plaza, Asheville, NC.....	1988
Holiday Inn, Market Square, High Point, NC.....	1989
Radisson Plaza Hotel, Charlotte, NC.....	1990
North Raleigh Hilton Convention Center, Raleigh, NC.....	1991
Holiday Inn, Hickory, NC.....	1992
Ocean Dunes/Sand Dunes Resort, Myrtle Beach, SC.....	1993
Marque Hotel, Winston-Salem, NC.....	1994
Holiday Inn Sunspree, Asheville, NC.....	1995
Blockade Runner, Wrightsville Beach, NC.....	1996
Sheraton Imperial Hotel, Research Triangle Park, NC.....	1997
Kingston Plantation, Myrtle Beach, SC.....	1998
Charlotte Hilton Executive Park, Charlotte, NC.....	1999
Hyatt Regency, Savannah, GA.....	2000
Meadowbrook Inn, Blowing Rock, NC.....	2001
DoubleTree Inn, Asheville, NC.....	2002
Radisson, High Point, NC.....	2003
Hilton Towers, Charlotte, NC.....	2004
Kingston Plantation, Myrtle Beach, SC.....	2005
Hilton Wilmington Riverside, Wilmington, NC.....	2006
Embassy Suites Hotel, Winston-Salem, NC.....	2007
Marriott Durham at the Civic Center, Durham, NC.....	2008
Hilton Wilmington Riverside, Wilmington, NC.....	2009
Grandover Resort, Greensboro, NC.....	2010
Grandover Resort, Greensboro, NC.....	2011
Grandover Resort, Greensboro, NC.....	2012
Pine Needles Lodge & Golf Club, Southern Pines, NC.....	2013
Embassy Suites, Concord, NC.....	2014
Chetola Resort, Blowing Rock, NC.....	2015
Sheraton Greensboro Hotel, Greensboro, NC.....	2016
Grandover Resort, Greensboro, NC.....	2017
Pine Needles Lodge & Golf Club, Southern Pines, NC.....	2018
Kingston Plantation, Myrtle Beach, SC.....	2019
Pinewood Country Club, Asheboro, NC.....	2020
Grandover Resort, Greensboro, NC.....	2021
Kingston Plantation, Myrtle Beach, SC.....	2022

Some Handy Numbers and Websites

Federal

Entity (EIN).....	(800) 829-4933
Forms.....	(800) TAX-FORM
IRS Assistance & Information.....	(800) TAX-1040
Website	www.irs.gov
Penalty Assistance.....	(855)223-4017 x225
Practitioner Priority Service	(866) 860-4259
Social Security Administration.....	(800) 772-1213
Website	www.ssa.gov
Taxpayer Advocate	(877) 777-4778
Website.....	www.irs.gov/advocate
Memphis CAF Fax.....	(855)214-7519
Ogden CAF Fax.....	(855)214-7522

District

Communication & Liaison.....	(336) 378-2007
e-Services	(866) 255-0654
Tax Exempt & Government Entities	(877) 378-2830
Taxpayer Advocate	(336) 378-2180
Wage & Investment.....	(336) 378-2282
30 & 90 Day Letters.....	(336) 378-2081

North Carolina

Department of Revenue (gateway).....	(877) 252-3052
Tax Practitioner Priority Service	(919) 754-2500
Website.....	www.dor.state.nc.us
E F T	(919) 733-7307
Division of Employment Security	(919) 212-3849
Website	www.ncesc.com
Forms	(919) 715-0397
Privilege License	(919) 733-3673
Secretary of State (Corporate)	(919) 807-2000
Website.....	www.sosnc.com/corporation
On-line Annual Reports: www.sosnc/corporations/soskb/arentry.asp	
Withholding	(877) 252-3052

**NCSA 2022– 2023 Directory
Errors – Omissions – Changes**

We know that there may be errors and omissions in this directory. Please review your listing(s) carefully and forward any corrections to the NCSA office immediately so that your information can be updated in the database. Check your address, phone number, fax number, and e-mail address carefully.

Correction Submitted by: _____

Signature: _____

Date: _____

Email, Mail or Fax to:

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Blank on inside back cover



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