



# State of North Carolina

## Office of the State Controller

LINDA COMBS  
STATE CONTROLLER

June 9, 2015

### MEMORANDUM

**TO:** Chief Fiscal Officers, Vice Chancellors, and Business Managers

**FROM:** Linda Combs, State Controller *Linda Combs*

**SUBJECT:** 2015 Professional Ethics and Conduct Webcast

On July 24, 2015 from 1:30 p.m. to 3:10 p.m., the North Carolina Association of CPAs (NCACPA) will offer an ethics course by webcast exclusively for State government employees. This course, *2015 Professional Ethics and Conduct*, will satisfy the State CPA Board's annual two-hour Ethics CPE requirement [NCAC 08G.0410 *Professional Ethics and Conduct CPE*]. To register for this webcast:

- Attendees **must pre-register** by clicking on the "Training" link at the top of the OSC web page (<http://www.osc.nc.gov>). The pre-registration deadline is June 16, 2015. (Payment **should not** be made at this time).
- On June 19, all pre-registered attendees will receive notification by email (from NCACPA) to register for this webcast. NCACPA will provide registration instructions and payment options in their email. NCACPA accepts payment by credit card (MasterCard, Visa, and American Express) and by check (payable to NCACPA). The registration fee is **\$50 per attendee**. Only those individuals who complete the NCACPA registration and payment process will be permitted to participate in this activity.

Melissa Critcher will be the course instructor. Ms. Critcher has extensive experience in auditing and accounting, with a specialization in employee benefit plans. She has been providing auditors with the fundamentals and techniques necessary to properly audit defined contribution and defined benefit plans for more than 17 years. Her ability to translate the complex regulatory requirements related to benefit plan auditing has assisted auditors in their planning, fieldwork, and financial statement preparation throughout the audit process.

On November 19, 2015, from 1:30 p.m. to 3:10 p.m., the NCACPA also will offer a second ethics course via webcast, exclusively for State government employees. More information about this webcast will be forthcoming.

If you have any questions regarding the pre-registration process, please contact Joy Darden at (919) 707-0520 or by email at [joy.darden@osc.nc.gov](mailto:joy.darden@osc.nc.gov). **For registration or payment questions, please contact an NCACPA representative at (800) 469-1352.** OSC appreciates the opportunity to be of service to you.

Attachment  
**SAD 15-45**