MEMORANDUM

TO: Susie Esealuka  
Office of State Budget & Management

Joan Saucier  
Office of State Controller

Melissa Lovell  
Office of Attorney General

Jeffrey Hudson, Esq.  
Joint Legislative Administrative Procedure 
Oversight Committee (APO)

Logan Rains  
Dept. of Secretary of State

Beth Wood, CPA  
Office of State Auditor

FROM: Robert N. Brooks, Executive Director  

DATE: July 30, 2020  

RE: Report of Board Activities for Year Ended March 31, 2020

As required by Chapter 93B of the North Carolina General Statutes, the North Carolina State Board of Certified Public Accountant Examiners submits the following report of the Board’s activities for the year ended March 31, 2020:

1) ADDRESS OF THE BOARD
The Board maintains its physical office at 1101 Oberlin Road, Suite 104, Raleigh, NC 27605-1169. The Board’s mailing address is PO Box 12827, Raleigh, NC 27605-2827. The Board’s primary telephone number is (919) 733-4222. The Board’s website address is nccpaboard.gov.
MEMBERS OF THE BOARD
As of the date of this report, the members of the Board are as follows:

<table>
<thead>
<tr>
<th>Name</th>
<th>City</th>
<th>Term Expires</th>
</tr>
</thead>
<tbody>
<tr>
<td>Barton W. Baldwin, CPA</td>
<td>Mt. Olive, NC</td>
<td>06-30-2022</td>
</tr>
<tr>
<td>Bernita W. Demery, CPA</td>
<td>Harrisburg, NC</td>
<td>06-30-2022</td>
</tr>
<tr>
<td>Gary R. Massey, CPA</td>
<td>Emerald Isle, NC</td>
<td>06-30-2021</td>
</tr>
<tr>
<td>Michael S. Massey, CPA</td>
<td>Atlanta, GA</td>
<td>06-30-2021</td>
</tr>
<tr>
<td>Wanda B. Taylor, Esq.</td>
<td>Raleigh, NC</td>
<td>06-30-2021</td>
</tr>
<tr>
<td>Jennifer Van Zant, Esq.</td>
<td>Greensboro, NC</td>
<td>06-30-2022</td>
</tr>
<tr>
<td>Arthur M. Winstead, Jr., CPA</td>
<td>Greensboro, NC</td>
<td>06-30-2023</td>
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1a) LICENSEES SUPERVISED BY THE BOARD
The number of licensees supervised by the Board as of March 31, 2020, was 22,174.

2) EXAMINATION APPLICATIONS RECEIVED
The Board received 2,860 applications for the examination sections administered between April 1, 2019, and March 31, 2020.

3) EXAMINATION APPLICATIONS DENIED
The Board denied 17 applications received for the examination sections administered between April 1, 2019, and March 31, 2020. These applications were denied for failure to meet the requirements for examination as established by North Carolina General Statute 93-12 and Title 21, Chapter 08F of the North Carolina Administrative Code.

4) EXAMINATION APPLICANTS TAKING THE EXAM
Between April 1, 2019, and March 31, 2020, the Board approved 2,098 applicants to take the examination, and 3,067 sections of the examination were taken.

5) INITIAL LICENSES ISSUED
During the fiscal year, the Board issued 579 original CPA licenses.

5a) EXAMINATION APPLICANTS FAILING THE EXAMINATION
Between April 1, 2019, and March 31, 2020, 807 individuals failed one of the four sections of the examination.

6) RECIPROCAL LICENSES APPLIED FOR
During the fiscal year, the Board received 352 applications for licensure by reciprocity.

7) RECIPROCAL LICENSES ISSUED
During the fiscal year, the Board issued 350 reciprocal CPA licenses.

7a) COMPLAINTS
During the fiscal year, the Board received 328 complaints against licensees and non-CPAs.
7b) DISCIPLINARY ACTIONS
During the fiscal year, the Board took disciplinary or other action against 44 licensees and non-CPAs.

8) LICENSES SUSPENDED OR REVOKED
During the fiscal year, the Board suspended 12 licenses. The Board revoked one license during the fiscal year.

9) LICENSES TERMINATED
During the fiscal year, the Board terminated zero CPA licenses for reasons other than failure to pay the required renewal fee.

9a) LICENSE APPLICANTS
During the fiscal year, 931 individuals applied for a North Carolina CPA license, and 929 individuals were granted a North Carolina CPA license.

9b) APPLICANTS WITH A CONVICTION RECORD
During the fiscal year, 413 applicants had a conviction record, and of that number, 413 licenses were granted. Zero applicants were denied a license because of a conviction.

10) ANTICIPATED AMENDMENTS TO BOARD STATUTES
At this time, the Board does not anticipate any amendments to Board statutes.

11) ANTICIPATED CHANGES OR ADOPTIONS TO BOARD RULES
At this time, the Board does not anticipate any changes to Board rules.