Mickey Payseur, CPA, Appointed to Board

The Board is pleased to announce that Governor Roy Cooper appointed D. Michael (Mickey) Payseur, CPA, of Cherryville, to the Board on August 3, 2022.

He was sworn the Oath of Office at the Board’s August 29, 2022, meeting; his term expires on June 30, 2025.

Mr. Payseur graduated from Lenoir-Rhyne University with a BA in Business Administration, Accounting Concentration, and received his North Carolina CPA license in 1976.

He began his accounting career with Sherrill & Smith, CPAs, and later joined Butler & Stowe, CPAs. After retiring as a Managing Partner of Butler & Stowe, Mr. Payseur became a consultant for the firm. He is the owner of D. Michael Payseur, CPA.

Mr. Payseur is an active member of the NCACPA and the AICPA and serves on the Board of Directors and Governmental Affairs Committee of the North Carolina Captive Insurance Association.

His community involvement includes serving on the Board of Directors of the Cherryville Community Development Corporation and the Lenoir-Rhyne University Board of Visitors.

Mr. Payseur received the Gaston Regional Chamber of Commerce’s Small Business Advocate of the Year Award for his work promoting and supporting the role of small businesses in the community.

Mickey Payseur, CPA

In This Issue

Disciplinary Action .............................................................. 2
50 Years of NC CPA Licensure ............................................. 3
Joint Task Force on Retired Status ...................................... 3
CPA Certificates Issued ....................................................... 4
Staff Spotlight ................................................................. 4
Successful CPA Exam Candidates ..................................... 4
CPA Certificate Reclassifications ...................................... 5
CPE Audit Orders ............................................................ 5
By the Numbers ............................................................... 6
Exam Score Release Dates ................................................. 6
Inactive Status ..................................................................... 7
Disciplinary Action

Pursuant to NCGS 93-12(9), “any disciplinary action taken [by the Board] 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.” NCGS 115C-457.1(b) states, “The Fund shall be administered by the Office of State Budget and Management. The Fund and all interest accruing to the Fund shall be faithfully used exclusively for maintaining free public schools.”

KEITH JOSEPH KELLER, #42280 | DILLARD, GA

THIS CAUSE, coming before the North Carolina State Board of Certified Public Accountant Examiners (the “Board”) at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, at public hearing (“Hearing”), with a quorum present, the Board finds, based on the evidence presented at the Hearing on July 25, 2022, that:

FINDINGS OF FACT
1. Respondent is the holder of a certificate as a Certified Public Accountant in North Carolina.
2. The Board has jurisdiction over Respondent and the subject matter of this action.
3. Respondent received at least fifteen (15) days written notice of the Hearing. The notice was achieved by serving a Notice of Hearing by process server.
4. Venue is proper and the Hearing was properly held at 1101 Oberlin Road, Raleigh, North Carolina.
5. Respondent did not object to any Board Member’s participation in the Hearing of this matter.
6. Respondent was not present at the Hearing and was not represented by counsel.
7. The Respondent informed the Board on his 2020-2021 CPA certificate renewal and his 2021-2022 CPA certificate renewal that he had obtained the required CPE for calendar years 2019 and 2020, respectively.
8. Based on the Respondent’s representation, the Board accepted his renewals.
9. The Respondent was subjected to an audit of his CPE by the Board staff. Board staff requested that the Respondent provide certificates of completion for the CPE reported to meet his 2019 and 2020 requirements.
10. The Respondent failed to provide adequate supporting documentation for those CPE courses.
11. The Board finds that the Respondent did not obtain the required CPE credits for 2019 and 2020.
12. On December 17, 2021, the Board staff mailed a letter to the Respondent and requested his response within twenty-one days. The Respondent did not provide a response.
13. On January 14, 2022, the Board staff mailed a second request letter to the Respondent, via certified mail, and requested his response within twenty-one days. Tracking indicates that the letter was delivered to the Respondent’s address on January 18, 2022, but the Respondent did not provide a response.
14. On February 23, 2022, the Board staff mailed another communication to the Respondent and requested his response within twenty-one days. The Respondent did not provide a response.
15. On March 30, 2022, the Board staff sent an email to the Respondent and requested his response. The Respondent did not respond.
16. All communications were sent to the mailing address and email address provided by the Respondent to the Board on his annual renewals.

CONCLUSIONS OF LAW
2. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 8 of the North Carolina Administrative Code. Pursuant to N.C. Gen. Stat. §93-12(9), the Board has the authority to impose discipline upon the Respondent and Respondent’s certificate and to impose civil monetary penalties.
3. The Respondent failed to obtain requisite CPE hours for 2019 and 2020 and then reported to the Board that he had obtained those hours. The Respondent knew, or should have known, that his representations to the Board were false, resulting in violations of 21 NCAC 08N .0202(b)(4) and .0203(b)(5).
4. The Respondent’s failures to timely respond to inquiries from the Board constitute violations of 21 NCAC 08N .0206.

BASED ON THE FOREGOING, the Board orders in a vote of seven (7) to zero (0) that:
1. The Certified Public Accountant certificate issued to Respondent, Keith Joseph Keller, is hereby permanently revoked.
2. Respondent must return his certificate to the Board within fifteen (15) days of his receipt of the Board’s notification of its approval of this Board Order.
3. Respondent shall not offer or render services as a CPA or otherwise trade upon or use the CPA title in this state either through CPA mobility provisions or substantial equivalency practice privileges or in any other manner, nor shall Respondent claim or attempt to use any practice privileges in any other state based upon his permanently revoked North Carolina certificate.

Approved by the Board on July 25, 2022
At its August 29, 2022, meeting, the Board initiated efforts to create a joint task force with the North Carolina Association of CPAs (NCACPA) to research the perceived need for the Board to re-implement a retired status classification for its licensees. The Board and the NCACPA are working on selecting their respective members of the Task Force.

For many years, North Carolina had a retired status; it was considered the “final act” in a person’s career. A person on retired status could not use the CPA title, nor could they receive “any earned compensation for current personal services in any job whatsoever.”

It didn’t matter if the licensee worked in a non-accounting-related job (e.g., a greeter at a store); if their CPA license was on retired status, they could not get paid for any work.

The retired status did allow volunteer services for which the individual received “no direct or indirect compensation so long as the retired CPA does not sign any documents related to such services, as a CPA.”

Eliminating the retired status in 2014 left the Board with two main license classifications--active and inactive.

Although inactive status (as defined in 21NCAC 08A .0301) prevents a person from using the CPA title or allowing anyone else to refer to the person as a CPA, it does not stop a person from earning income.

About 20 boards of accountancy/jurisdictions have some form of retired status. Most have an age requirement for that designation; the minimum age is 55. Several jurisdictions require licensees on retired status to pay a fee or annually renew their retired status.

In most jurisdictions, individuals on retired status cannot perform any accounting duties but can earn income from non-accounting-related services.

A few boards of accountancy will allow a retired CPA to volunteer, without compensation, to assist civic/charitable/nonprofit organizations with limited financial activities. This latter category is similar to the retired status classification identified in the 2018 Uniform Accountancy Act (UAA).

The Joint Task Force’s work will include answering the following questions:

* What impact would a retired status have on the Board’s public protection role?
* Should CPAs on retired status be allowed to continue to perform certain accounting-related services?
* Should CPAs on retired status be required to complete continuing professional education, pay a fee, or periodically renew their retired status?
* Would a person on retired status be allowed to return to active status?
* How would the Board approve, monitor, and enforce the retired status?

The Board and the NCACPA anticipate that the Task Force will spend several months researching and studying the feasibility of creating some form of retired status for North Carolina CPAs.

The Board will review the Task Force’s work and any recommended actions. It is important to note that any change to the Board’s rules requires a public hearing followed by review and approval by the Office of Administrative Hearings.

Please submit your questions about the Joint Task Force or retired status to the Board’s Executive Director, David R. Nance, CPA, at dnance@nccpaboard.gov.

50 Years of NC CPA Licensure

Congratulations to the following individuals who have been actively licensed by the Board as North Carolina CPAs since September 1972:

Robert Lee Page
Edmund John Piaski
Michael John Magruder

Year Longest Standing Active NC CPA License Issued

1955
Successful Uniform CPA Exam Candidates

The following North Carolina Uniform candidates passed the Uniform CPA Exam in July 2022:

Micah Peter Aebischer
Austin Michael Atkinson
Kelsey Lynn Bucher
Jake Delone Compton
Elizabeth Sarah Coppock
Alexander Gregory Dixon
Bryant Donald Fanning
Sean Brian Freed
Michael Morris Goldfarb
Charles Daniel Hodge
Meghan Elizabeth Kennedy
William Gray Kinnamon
Brandon Corbitt Lee
Colt Bradshaw Martin
Kaela Nicole Matthews
Caroline Elizabeth Murphy
Thomas James Nelson
Benjamin Clay Oliver
Anthony Lee Parrillo
Haley Elizabeth Perry
Owen Ross Phillips
Sally Jeanne Yukevich Probst
Jana Jensen Reeve
Shelby Leigh Tracy
Laura Maria Tutterow
William Conor Weeks
William Gordon White
Nolan Dozier Wood

If you are a North Carolina Exam candidate who passed the Exam in July 2022 and did not receive a notice from the Board, please contact the Board’s Exam Specialist, Phyllis Elliott, at phyllise@nccpaboard.gov.

CPA Certificates Issued

On August 29, 2022, the Board approved the following individuals for North Carolina CPA licensure:

Alan Charles Albrecht
Michael Alexander Barclift
Max Thomas Bazin
Rachel JoAnn Beauchamp
Samuel Jon Beres
Rachel Elizabeth Black
Brandon Lee Blair
Leah Bourak
Dean McIntyre Brindle
Lauren Nicole Brough
Meredith Watson Bush
Nathaniel Bush
Brianna Joyce Cardwell
Mark Daniel Carlson
Brianna Ashley Casini
Robyn Michelle Cleary
Alea Ann Crump
Madison Paige Dean
Jacob Alexander DeBerry
James Mclsaac Dorris
Scott Bradford Douglas
Kara Leigh Elcik
Alex Taylor Fisher
Regen Jane Foley
Bradley Austin Fye-Duell
Breonna Laura Garrison
Nicole Alicia Gaulker
Danielle Ann Gollehon
James Charles Gould
Nathan Joel Greer
Alexander Bradley Gresham
David Michael Grimsley
Caroline Martin Haga
Aaron Bland Hawkins
Brandon Todd Holleman
Madison Gray Houck
Ayokunle Olutade Ilesanmi
Rachel Lang Jefferson
Elizabeth Allyn Johnson
Ashley Lucille Kerr
Daniel Joseph Kessler
Corey King
Nicholas James Koller
Alexander R. Krause
Gage Alexander Larrabee
Brandon Corbitt Lee
Xianyuian Liao
Jesse Richard Mazza
Alexandra Lee McFadden
Jonathan Seth McMillan
Shuoyi Meng
Jasmine Adams Mitchell
Jenneth Jones Mitchell
Daniela Maria Muns Nevares
William Andrew Oakley
Omolara Modupe Okesola
Mackenzie Ann Palmer
Samantha Joan Petrrelli
Helen Kay Rasoul
Jack William Rich
Jordan Andrew Saltmarsh
Benjamin Andrew Seneker
Katherine Anne Serrell
Michael Joseph Setzler Jr.
Samuel Richard Shoaf
Lindsay Nicole Stackhouse
Lorren Todd Stitt
Denise Marie Strosser
Alexandra Lea Tamps
Ethan Daniel Tello
Cindy Thi Tran
Maria Clarette Urbina Salgado
Jared Cain Wallace
Yitong Wan
Amy Cogan Wares
Kobe David Wilson
Steven Hal Wilson
Tyja Rakaio Wise
James Thomas Woodall
Deyu Zeng
Samuel Ga-Fei Zeng

Staff Spotlight: Felecia Ashe

How long have you been a Board employee? I’ve been with the Board since 1984, so this November will be 38 years.

What is your role with the Board? I started as the Board’s receptionist, but have been the Accounting Specialist for 36 years. I’m responsible for the internal operation of all accounting functions, including accounts payable and receivable, financial statements, end-of-year functions, and interoffice administration. I am also the Board’s Rulemaking Coordinator.

What do you want people to know about you? I try to treat people with kindness and respect. I have two beautiful granddaughters, ages 3 and 1, that I adore and spoil every chance I get. I collect elephant figurines.

What do you like to do when you’re not working? I love spending time with my mom and brothers, and having Saturday barbecues and Sunday dinners with my family.

I enjoy entertaining my mom and her friends who range in age from 70 to 80; we go to concerts, movies, and out to eat. I “adopted” the group; I call them my Golden Besties. I like watching thrillers, documentaries, and romantic comedies on Netflix.

North Carolina State Board of Certified Public Accountant Examiners
CPE Audit Orders

The following matters are excerpted from Consent Orders issued by the Board in response to the findings of the Continuing Professional Education (CPE) audit. Pursuant to NCGS 93-12(9), “any disciplinary action taken [by the Board] 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.” NCGS 115C-457.1(b) states, “The Fund shall be administered by the Office of State Budget and Management. The Fund and all interest accruing to the Fund shall be faithfully used exclusively for maintaining free public schools.”

James Corby Johnson Jr., #17516  Wilmington, NC
Daniel Bryant Murray, #34493  Charlotte, NC
Caleb L. Nicholson, #34587  Madison, MS
Robert Nathan Shuman, #12412  Greensboro, NC
William Scott Vankirk, #41215  Dallas, TX
T'Andrea Latrelle Anissa White, #44175  Raleigh, NC

The Board opened a case against each of the individuals listed above (“Respondents”) for failure to complete the CPE required to renew their North Carolina CPA license. When completing the 2020-2021 individual certificate renewal, each Respondent stated they had completed the CPE required for certificate renewal.

As part of the CPE audit, the Board staff asked each Respondent to provide certificates of completion for the CPE reported to meet the annual CPE requirement. The Board, in its review of the documents submitted by each Respondent, determined that the Respondents were unable to substantiate completion of the CPE hours claimed.

The Respondents’ actions as set out above constitute violations of 21 NCAC 08N .0202(a), .0202(b)(3), and .0202(b)(4).

In lieu of further proceedings, the Board and each Respondent agree to the following:

Each Respondent's CPA certificate is suspended for one (1) year; however, the suspension is stayed. The Board will lift the stay if a Respondent further violates the Board's Rules of Professional Ethics and Conduct.

Each Respondent will pay a one thousand dollar ($1,000) civil penalty.

CPA Certificate Reclassifications

On August 29, 2022, the Board approved the following applications for certificate reclassification:

Reinstatement
Christine Cullen Allen, #43887  Charlotte, NC
Katherine Ann Church, #36163  Charlotte, NC
Jennifer Bacon Deutsch, #32837  Denver, NC
Matthew Scott McGuire, #44040  Fort Mill, SC
Edward Scott Wolfson, #22242  Tampa, FL

Reissuance
Douglas Charles Duer, #37186  Germany
Shannon Noel Quon, #34450  Charlotte, NC
Timothy Kent Walker Jr., #34827  Charlotte, NC

Where Do NC CPAs Live?

18,205 82%
Active Licensees live in NC

22,140
U.S. Residents

61
International Residents

Ask the Board

Some disciplinary actions state the CPA's license is suspended, but other actions say the suspension is stayed. What's the difference?

A suspension or an active suspension means the individual may not use the CPA title for a specified time (one year, two years, etc.).

A stayed suspension allows the person to use the CPA title so long as they do not further violate the Rules of Professional Ethics and Conduct.

If the person violates the Rules, the Board will lift the stay (i.e., make it an active suspension), and the person cannot use the CPA title during the specified time.
### By the Numbers: A Look at CPAs in North Carolina as of September 2022

#### Where Do NC CPAs Work?

<table>
<thead>
<tr>
<th>Category</th>
<th>Count</th>
</tr>
</thead>
<tbody>
<tr>
<td>CPA Firm Partner</td>
<td>1,471</td>
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<tr>
<td>CPA Firm Staff</td>
<td>4,465</td>
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<tr>
<td>CPA Firm PLLC Member</td>
<td>519</td>
</tr>
<tr>
<td>CPA Firm PC Shareholder</td>
<td>678</td>
</tr>
<tr>
<td>Individual Practitioner</td>
<td>1,486</td>
</tr>
<tr>
<td>Government, Accounting</td>
<td>949</td>
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<tr>
<td>Government, Non-Accounting</td>
<td>103</td>
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<tr>
<td>Industry, Accounting</td>
<td>8,624</td>
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<tr>
<td>Industry, Non-Accounting</td>
<td>1,808</td>
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<tr>
<td>Educator</td>
<td>284</td>
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<tr>
<td>Law</td>
<td>183</td>
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<tr>
<td>Other/No Response</td>
<td>930</td>
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<tr>
<td>Retired</td>
<td>437</td>
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<tr>
<td>Student</td>
<td>25</td>
</tr>
<tr>
<td>Unemployed</td>
<td>239</td>
</tr>
</tbody>
</table>

#### What Type of Jobs Do NC CPAs Focus On?

**Non-Accounting**
- Administration ............................................. 689
- Law ........................................................................ 152
- Non-Accounting .................................................. 729
- No Response/Other ............................................. 1,073

**Accounting**
- Advisory Services ............................................ 1,028
- Auditing .......................................................... 3,100
- Financial Planning ............................................ 613
- General Accountancy .......................................... 9,537
- Taxation .......................................................... 5,280

### 2022 Exam Score Release Dates

<table>
<thead>
<tr>
<th>If you take your exam on/before:</th>
<th>Your target score release date is:</th>
</tr>
</thead>
<tbody>
<tr>
<td>October 1, 2022</td>
<td>October 11, 2022</td>
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<tr>
<td>October 23, 2022</td>
<td>November 8, 2022</td>
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<tr>
<td>November 15, 2022</td>
<td>November 23, 2022</td>
</tr>
<tr>
<td>December 8, 2022</td>
<td>December 16, 2022</td>
</tr>
</tbody>
</table>

### 2023 Exam Score Release Dates

- January 23, 2023
- February 14, 2023
- March 9, 2023
- March 31, 2023
- April 23, 2023
- May 16, 2023
- June 8, 2023
- June 30, 2023
- February 7, 2023
- February 22, 2023
- March 17, 2023
- April 11, 2023
- May 9, 2023
- May 24, 2023
- June 16, 2023
- July 11, 2023

Follow NASBA on Twitter (@NASBA) for score release updates.
CPA Certificates: Inactive Status

Between July 1, 2022, and September 15, 2022, the Board approved the individuals listed below for inactive status. 21 NCAC 08A .0301(b)(20) states: “Inactive,” when used to refer to the status of a person, describes a person who has requested inactive status and been approved by the Board and who does not use the title “certified public accountant” nor does he or she allow anyone to refer to him or her as a “certified public accountant,” and neither he nor she nor anyone else refers to him or her in any representation as described in Rule .0308(b) of this Section.” Names are listed by the date inactive status was approved.

Janet Korn Abernathy, #12101  Apex, NC
Timothy Edward Baisley, #42361  Cary, NC
Thomas James Barry, #9009  Charlotte, NC
Carolyn May Batke, #41642  Evergreen, CO
Byron Dubose Berry, #35274  Richmond, VA
Andrew Dean Blackburn, #40034  Laurinburg, NC
Megan Jane Clayton, #42578  Charlotte, NC
James Ellis Colotta, #26102  Rock Hill, SC
Sabra S. Conley, #30288  Apex, NC
Scott B. Davis, #27675  Durham, NC
Jennifer Lynn Fagan, #39352  Youngstown, OH
Howard Arnold Fitts, #15553  Winston-Salem, NC
Rachel Marie Gordon, #40411  Henderson, NC
Michael Philip Gwyn, #20391  Burlington, NC
Jeffrey Clarence Hitzke, #21142  Winston-Salem, NC
Martha Moser McDonald, #18031  Durham, NC
Anthony DeVenon Privette, #36505  Charlotte, NC
Herman Ray, #30273  Kansas City, MO
Michael Wallace Shell, #23366  Hildebran, NC
Brian Lee Swann, #45037  Raleigh, NC
John Cameron Terry II, #39925  Charlotte, NC
Joseph Bernard Walker, #34412  Reston, VA
Andrew Blake Williams, #39854  Charlotle, NC
Natalia Chanel Williams, #37437  Charlotte, NC
William George Weldon, #20152  Morehead City, NC
Ian Casimer Cader, #41903  Canada
Joshua Lee Troxell, #44987  Canada
Dennis Chase Wilkerson Jr., #28471  Irvine, CA
Valarie Shea Burke, #39991  Bainbridge, GA
Karen A. McKay, #18079  Newport, NC
Christopher Ray Purvis, #34972  Louisville, KY
Kenneth D. Rosplock, #33187  Raleigh, NC
Janet Matthies Rupert, # 33779  Boone, NC
Stephen Glenn Causey, #18500  Greensboro, NC
Katherine W. Thomas, #15782  Durham, NC
Michael Thomas Ziebell, #27830  Reston, VA
Vicky Barrow Gupton, #34251  Greensboro, NC
Lamar Jones Jr., #44169  Raleigh, NC
Rodney Paul Jackson, #35823  Chantilly, VA
Jason A. Enoch, #31020  Pawleys Island, SC
Mary C. Middleton, #33476  Horsham, PA
John Van Hinson Jr., #41250  Charlotte, NC
David Silvio D'Annunzio Sr., #40323  Charlotte, NC
Eric David Chapman, #44794  Colden, NY
Christine Cullen Allen, #43887  Charlotte, NC
Karen Ellen Hirsch, #24650  Charlotte, NC
Christopher Bahn Storch, #31078  Charlotte, NC
Jennifer Lynn Andrews, #34272  Richboro, PA
Karina Falcon, #37085  North Venice NC
Philip Wiley Haigh III, #7099  Charlotte, NC
Cheryl Anne Marsh, #36478  Charlotte, NC
Nadine E. Taylor, #34226  Milwaukee, WI
Elizabeth Bradshaw Tedder, #18681  Charlotte, NC
Cathy Sandersen Baxter, #27947  Charlotte, NC
Kimberly P. Belcher, #39715  Charlotte, NC
William Dean Clamons, #39503  Charlotte, NC
Katherine Frances Friedman, #40676  Miami, FL
Karen M. Furstenberg, #30539  Charlotte, NC
Patrick Anthony George, #40624  Charlotte, NC
Stuart Wynn Gibbs Jr., #13789  Milton Head Island, SC
Adam Charles King, #39060  Charlotte, NC
Alfred Tate Smith, #40839  Charlotte, NC
Christine Cullen Allen, #43887  Charlotte, NC
Eric David Chapman, #44794  Charlotte, NC
David Silvio D’Annunzio Sr., #34251  Charlotte, NC
John Van Hinson Jr., #41250  Charlotte, NC
Mary C. Middleton, #33476  Horsham, PA
Joanne Marie Seward, #42151  Waxhaw, NC
Connie Joselle Welch, #20949  Charlotte, NC
Jason A. Enoch, #31020  Charlotte, NC
Rodney Paul Jackson, #35823  Charlotte, NC
Lamar Jones Jr., #44169  Charlotte, NC
Vicky Barrow Gupton, #34251  Charlotte, NC
Michael Thomas Ziebell, #27830  Fort Mill, SC
Amy Louise Parker, #24086  Raleigh, NC
Richard Dean Cunningham Jr., #23022  Durham, NC
Katherine W. Thomas, #15782  Greensboro, NC
Stephen Glenn Causey, #18500  Chapel Hill, NC
Janet Matthes Rupert, # 33779  Greensboro, NC
2022 Dates to Remember

DATES, TIMES, AND LOCATIONS ARE SUBJECT TO CHANGE.

October 24        Board Meeting
November          Office Closed - Veterans Day
November 21       Board Meeting
November 24-25    Office Closed - Thanksgiving
December 1        CPA Firm Registration Renewal Begins
December 19       Board Meeting
December 23-27    Office Closed - Christmas
December 31       CPA Firm Registration Renewal Deadline
                   CPE Completion Deadline

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