Responding to a Subpoena for Client Records

There are many reasons a CPA may receive a subpoena requesting information about the CPA's client. For example, a party in civil litigation or civil arbitration may seek records from a CPA to prove its case against the CPA's client.

The prosecutor in a criminal case may attempt to utilize a CPA's records in a criminal charge against a CPA's client. An administrative agency, board, commission, or another entity may wish to use a CPA's records for some purpose.

A CPA has an ethical duty to keep client information confidential. Under 21 NCAC 08N .0205(a), Confidentiality, a “CPA shall not disclose any confidential information obtained in the course of employment or a professional engagement except with the consent of the employer or client.”

However, the CPA's duty of confidentiality is not absolute and is inferior to a court order. According to 21 NCAC 08N .0205(b)(2), the confidentiality rule shall not be interpreted “to affect in any way the CPA's compliance with an order of a court or a validly issued subpoena by this Board.”

Upon receipt of a subpoena or court order, a CPA should review it to determine if a judge or an administrative law judge signed it. If a judge signed the subpoena, the CPA must comply with the subpoena or order.

The CPA must inform the client that they intend to provide the requested information.

Although the Board's Ethics Rules (21 NCAC 08N) do not require the CPA to obtain the client's written consent before turning the documents over, the Board strongly suggests doing so.

If the client objects to the subpoena and thinks it should not have been issued, they can make a motion with the court.

The CPA must decide if the information requested in the subpoena is genuinely confidential client information. For example, if a party to a joint tax return asks for copies of the return, that document is not confidential for that specific requestor.

If a judge did not sign the subpoena, then the CPA should determine whether the client is the defendant in the matter referenced in the subpoena. The CPA should contact the client or the client's attorney if the client is the defendant.

Often, the client or the client's attorney will not contest the production of those records and will agree to consent to their production. If possible, the consent should be in writing.

Additionally, the CPA may call the attorney seeking the information. Once the CPA explains the Board's rules on confidentiality, the attorney may voluntarily refrain from pursuing the documents until the Court has signed an Order demanding the production of the documents.

If, despite the above actions, the CPA cannot reach an agreement with the involved parties, then the CPA should strongly consider hiring an attorney. An attorney will draft an objection to the subpoena and can help identify other privileges that may apply.

Subpoena for Client Records
continued on page 3

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Disciplinary Actions

Under 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.”

CLARENCE L. LANE JR., #20279 | CLARENCE L. LANE, CPA | DURHAM, NC

THIS CAUSE coming before the North Carolina State Board of CPA Examiners (“Board”) at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to N.C. Gen. Stat. §150B-41, the Board and the Respondent Firm stipulate to the following:

1. Clarence L. Lane, Jr., CPA (hereinafter “Respondent”), is the holder of North Carolina certificate number 20279 as a Certified Public Accountant.
2. Clarence L. Lane, CPA (hereinafter “Respondent Firm”), is a registered certified public accounting firm in North Carolina. Hereinafter, the Respondent and the Respondent Firm shall collectively be known as the “Respondents.”
3. At all relevant times, the Respondent was the supervising CPA of the Respondent Firm and, as such, was the CPA responsible for ensuring that the Board’s peer review requirements were satisfied.
4. The Respondent Firm received a Fail on its most recent engagement peer review, with an acceptance letter date of September 14, 2020.
5. Prior to the failed peer review, the Respondent Firm had received a pass on its previous engagement peer review.
6. The Respondent did not properly report the results of the Respondent Firm’s failed peer review to the Board in a timely manner.
7. The Respondents wish to resolve this matter by consent and agree that the Board staff and counsel may discuss this Consent Order with the Board ex parte, whether or not the Board accepts this Consent Order as written. The Respondents understand and agree that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

BASED UPON THE FOREGOING, the Board makes the following Conclusions of Law:

1. The Respondents are subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. By virtue of the facts set forth above, the Respondents violated Rules 21 NCAC 08N .0212, .0213, and .0404.
3. Per N.C. Gen. Stat. §93-12(9), and also by virtue of the Respondents’ consent to this Order, the Respondents are subject to the discipline set forth below.

BASED ON THE FOREGOING and in lieu of further proceedings, the Board and the Respondents agree to the following Order:

1. The Respondent is hereby censured.
2. The Respondents shall pay a five hundred dollar ($500) civil monetary penalty, to be remitted with this signed Consent Order.
3. All professional staff in the Respondent Firm that work on review engagements shall participate in at least four (4) hours of continuing professional education in SSARS annually until such time that the Respondent Firm receives a pass or a pass with deficiencies peer review report.

CPA Exam Applications Approved in 2022

- Initial: 1,841
- Re-Exam: 790

CPA License Applications Approved in 2022

- Original: 357
- Reciprocal: 498

North Carolina State Board of Certified Public Accountant Examiners
**SAMUEL KIRK TURNER JR., #7754**
**TURNER & TARLTON, PLLC | NORWOOD, NC**

THIS CAUSE, coming before the North Carolina State Board of CPA Examiners (“Board”) at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to N.C. Gen. Stat. §150B-41, the Board and the Respondent Firm stipulate to the following:

1. Samuel Kirk Turner, Jr., CPA (hereinafter “Respondent”), is the holder of North Carolina certificate number 7754 as a Certified Public Accountant.
2. Turner & Tarlton, PLLC (hereinafter “Respondent Firm”), is a registered certified public accounting firm in North Carolina. Hereinafter, the Respondent and the Respondent Firm shall collectively be known as the “Respondents.”
3. At all relevant times, the Respondent was the supervising CPA of the Respondent Firm and, as such, was the CPA responsible for ensuring that the Board's peer review requirements were satisfied.
4. The Respondent Firm received a Fail on its system peer review for the period ended April 30, 2018, with an acceptance letter date of October 5, 2020.
5. The Respondents failed to submit to the Board a package to include the Peer Review Report, Letter of Response, and Final Letter of Acceptance, as required by 21 NCAC 08M .0106, for all failed and second pass with deficiencies reports.
6. The Respondents state that they did not receive the October 5, 2020, letter identifying the Board reporting requirement. However, the Respondent Firm complied with the AICPA Peer Review Committee's requests that it address the deficiencies reported, and subsequently completed its most recent engagement peer review with a Pass rating.
7. The Respondents wish to resolve this matter by consent and agree that the Board staff and counsel may discuss this Consent Order with the Board ex parte, whether or not the Board accepts this Consent Order as written. The Respondents understand and agree that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

BASED UPON THE FOREGOING, the Board makes the following Conclusions of Law:

1. The Respondents are subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. By virtue of the facts set forth above, the Respondents violated Rule 21 NCAC 08M .0106(a)(4).
3. Per N.C. Gen. Stat. §93-12(9), and also by virtue of the Respondents’ consent to this order, the Respondents are subject to the discipline set forth below.

BASED ON THE FOREGOING and in lieu of further proceedings, the Board and the Respondents agree to the following Order:

1. The Respondent is hereby censured.
2. The Respondents shall pay a five hundred dollar ($500) civil monetary penalty, to be remitted with this signed Consent Order.
3. In the event that the Respondent Firm decides to perform audit engagements in the future, each CPA on the audit team must first complete four (4) hours of CPE related to a firm’s responsibility to design and comply with a system of quality control for its accounting and auditing practice.

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**What’s Your CPA Story?**

As a kid, did you tell people you wanted to be a CPA when you grew up? Is accounting the family business and you’re following in your mom or dad’s footsteps?

Do you work as a CPA for a professional sports team? Did you have another career before becoming a CPA?

If you'd like to share your CPA journey or career story in the Activity Review, please contact Lisa Hearne-Bogle, the Board’s Communications Officer, at communications@nccpaboard.gov.

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The attorney can also help defend against any ensuing motions and attempt to obtain witness fees or additional costs on behalf of the CPA.

The failure to timely and adequately respond to the subpoena could result in the CPA being held in contempt of court.

If a state or federal agency issued the subpoena, then the CPA likely must comply with the subpoena regardless of client consent.

21 NCAC 08N .0205(b)(7) states that a CPA does not need to withhold otherwise confidential information if state or federal laws or regulations require disclosure.

However, before turning over that information, the CPA should document the file by requesting the agency to identify in writing the state or federal law or regulation that compels the disclosure of the information.

For more information on complying with the Board’s rules when responding to a valid subpoena, contact the Board’s Staff Attorney, Frank Trainor, by email at ftrainor@nccpaboard.gov.
Today’s CPAs need deeper skill sets, more competencies, and greater knowledge of emerging technologies and their impact on tax, accounting, and audit.

To prepare CPA candidates and accounting students for this new environment, the CPA licensure model is evolving through the CPA Evolution, a joint initiative of NASBA and the AICPA.

Under the CPA Evolution licensure model, all candidates will take three Core sections: Financial Accounting and Reporting (FAR), Auditing and Attestation (AUD), and Taxation and Regulation (REG).

Then, each candidate will choose a Discipline in which to demonstrate additional knowledge: Business Analysis and Reporting (BAR), Information Systems and Controls (ISC), or Tax Compliance and Planning (TCP).

In January, the AICPA released the updated Uniform CPA Examination Blueprints, the official document of content eligible for assessment on the 2024 Exam.

In line with the importance of emerging technologies on the profession, there is an increased focus on data and technology concepts in all Core and Discipline Exam sections.

Additional new content is primarily in the ISC and TCP Discipline sections.

IT infrastructure, platforms and services; security, confidentiality, and privacy; and considerations for System and Organization Controls engagements are included in the ISC Discipline Exam section.

Personal financial planning and tax planning are assessed in the TCP Discipline Exam section.

The Blueprints and other 2024 Exam information are available from the Exam Applicants page of the Board’s website (https://bit.ly/3JHyQLJ); click on the “2024 CPA Exam” link.

What’s in the Blueprints?

* Content organized by Area, Group, and Topic, along with score weighting;
* Sample task statements that represent what you may be asked to do when testing;
* Skill levels at which tasks are tested;
* Reference materials that support the sample task statements;
* Number of item types you must complete (multiple-choice questions and task-based simulations); and
* Score weighting of each item type.

2023 Exam Score Release Dates

If the AICPA receives your Exam data file by:

Your target score release date is:

- March 9, 2023: March 17, 2023
- March 31, 2023: April 11, 2023
- April 23, 2023: May 9, 2023
- May 16, 2023: May 24, 2023
- June 8, 2023: June 16, 2023
- June 30, 2023: July 11, 2023

Source: AICPA

Follow NASBA on Twitter (@NASBA) for score release updates.

2022 CPA Exam Pass Rates

(All Candidates)

<table>
<thead>
<tr>
<th>Section</th>
<th>Q1</th>
<th>Q2</th>
<th>Q3</th>
<th>Q4</th>
<th>Cumulative</th>
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<tbody>
<tr>
<td>AUD</td>
<td>46.35%</td>
<td>49.13%</td>
<td>48.67%</td>
<td>47.21%</td>
<td>48.16%</td>
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<tr>
<td>BEC</td>
<td>57.33%</td>
<td>61.53%</td>
<td>59.91%</td>
<td>60.30%</td>
<td>59.68%</td>
</tr>
<tr>
<td>FAR</td>
<td>44.95%</td>
<td>45.66%</td>
<td>44.30%</td>
<td>40.67%</td>
<td>44.93%</td>
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<tr>
<td>REG</td>
<td>60.03%</td>
<td>61.25%</td>
<td>61.78%</td>
<td>56.41%</td>
<td>61.10%</td>
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</table>
REINSTATING YOUR NC CPA CERTIFICATE

CPAs considering inactive status often ask what they must do to reinstate their certificate to active status if they change their mind about being licensed as a North Carolina CPA.

Reinstatement requires an application form (available from the Board's website, nccpaboard.gov), a $100 application fee, three (3) certificates of moral character from currently licensed CPAs, and 40 hours (2,000 minutes) of CPE, including the eight-hour (400 minutes) “NC Accountancy Law: Ethics, Principles, & Professional Responsibilities” ethics course from the NCACPA.

The CPE used for reinstatement must be completed no more than twelve months before the date the application is sent to the Board. For example, if your reinstatement application is postmarked or emailed to the Board on March 1, 2023, CPE completed before March 1, 2022, cannot be used for certificate reinstatement.

In North Carolina, signing a certificate of moral character for an applicant is considered use of the CPA title. A person with a North Carolina address may complete the certificate of moral character only if they have an active North Carolina CPA certificate.

A person with a CPA license from another US jurisdiction who resides in North Carolina cannot sign a moral character form until this Board licenses them as a CPA.

A CPA living in another jurisdiction may provide a moral character reference if they have an active CPA license from any US jurisdiction.

Processing and approving a complete and correct reinstatement application takes about six weeks. The staff reviews each reinstatement application and presents it to the Professional Education and Applications Committee for further review at its monthly meeting.

If the Committee recommends approval of a reinstatement application, the Committee presents the application to the full Board for approval on the same day.

Send your questions about inactive status or license reinstatement to Alice Grigsby, Licensing Specialist, at alice@nccpaboard.gov, or Buck Winslow, Licensing Manager, at buckw@nccpaboard.gov.

CPA EXAM PERFORMANCE SUMMARY: 2022 Q-4
NORTH CAROLINA

OVERALL PERFORMANCE

<table>
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<th>Unique Candidates</th>
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<tr>
<td>New Candidates</td>
<td>179</td>
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<tr>
<td>Total Sections</td>
<td>947</td>
</tr>
<tr>
<td>Passing 4th Section</td>
<td>108</td>
</tr>
<tr>
<td>Sections/Candidates</td>
<td>1.33</td>
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<tr>
<td>Pass Rate</td>
<td>51.85%</td>
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<tr>
<td>Average Score</td>
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SECTION PERFORMANCE

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<tr>
<th>Sections</th>
<th>Avg. Score</th>
<th>% Pass</th>
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<tbody>
<tr>
<td>First time</td>
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<td>71.58</td>
</tr>
<tr>
<td>Re-Exam</td>
<td>613</td>
<td>71.69</td>
</tr>
<tr>
<td>AUD</td>
<td>248</td>
<td>71.69</td>
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<tr>
<td>BEC</td>
<td>194</td>
<td>76.65</td>
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<tr>
<td>FAR</td>
<td>295</td>
<td>68.89</td>
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<tr>
<td>REG</td>
<td>210</td>
<td>70.72</td>
</tr>
</tbody>
</table>

JURISDICTION RANKING
(Out of 55 Jurisdictions)

Candidates: 16  |  Sections: 16  |  Pass Rate: 19  |  Average Score: 20

North Carolina State Board of Certified Public Accountant Examiners
Staff Spotlight: Vanessia Willett

How long have you been with the Board? I have been with the Board for 18 years; my first day was October 1, 2004. Before joining the Board staff, I worked for 14 years at the CPA firm Gray, Griffith & Mays in my home state of West Virginia. Collectively, I have 32 years of experience working with the CPA profession.

What is your role with the Board? What are some of your duties? I am the Administrative Specialist, and I have a variety of responsibilities. In addition to answering the phone and greeting visitors, I perform background checks on applicants, create Exam fee receipts, work with various vendors, and update our database.

I am cross-trained to cover the Examination and Accounting sections when those staff members are out of the office, and I assist the Licensing section with some tasks. I also work on projects with the Executive Staff.

What do you like about your job? The best part of my job is the people I work with every day.

What do you want people to know about you? I have been married for 18 years and have three stepchildren I am very proud of. I also have four beautiful dogs and one fat cat.

I enjoy traveling with my husband; my dream vacation is to visit Hawaii. I have been a member of my church since 2010, and I like traveling with our Flourish Women’s Ministry Group.

What’s the best advice you’ve received? Do not worry or be anxious about your problems. Instead, pray about them and trust in the Lord. He is in control of everything!

Inactive Status

In January 2023, the Board approved the individuals listed below for inactive status. A person whose North Carolina CPA certificate is on inactive status cannot use the title certified public accountant, nor allow anyone to refer to them as a certified public accountant, and neither they nor anyone else refers to them in any representation as described in 21 NCAC 08A .0308(b) [21 NCAC 08A 21 NCAC 08A .0301(b)(20)].

Thomas Bryan Alexander, #11532 ........................................... Nags Head, NC
Susan Elaine Anderson, #21657 ............................................. Whissett, NC
Ira Renee Balsente, #44751 ................................................. Georgetown, KY
Dennis Wayne Ball, #13380 .................................................... New Bern, NC
Pamela M. Powell Biscoe, #35843 ....................................... Wilmington, NC
Suzanne Green Bledsoe, #13558 .......................................... Charlotte, NC
Kenneth Wayne Boyles, #12785 ............................................. Winston-Salem, NC
Elizabeth Prunka Breen, #32730 ......................................... Davidson, NC
Ana Cristina Brugh, #35583 .................................................. Greensboro, NC
Edward Carroll Jr., #17623 ..................................................... Raleigh, NC
James Andrew Cavender, #20093 ....................................... Wilmington, NC
James Paul Cole, #27328 ...................................................... Raleigh, NC
Stephen Joseph Connor, #24781 .......................................... Hudson, NC
Edward Roy Cook, #14181 .................................................... Charlotte, NC
Steven Richard Crane, #20914 .............................................. Newtown, PA
Thomas Eugene Croft, #81857 ............................................ Primm Springs, TN
Jennifer Acklin Dakin, #27334 .............................................. Franklin, TN
Margaret S. Dietrich, #32845 ................................................. Charlotte, NC
Brandon William DiStefano, #35641 ................................. Charlotte, NC
Kenneth Duarte, #34502 ....................................................... Cary, NC
Wendy Tucker Earp, #20034 .................................................. Raleigh, NC
Terry Ray Edwards, #15847 ................................................. Kings Mountain, NC
Dorothy Elaine Frost, #17537 ............................................... Kernersville, NC
Owen James Gaffney III, #43945 ......................................... Marina Del Rey, CA
Anne White Godwin, #16479 .............................................. Raleigh, NC
Melissa Long Goodson, #13422 ............................................ Greenville, SC
Deborah Stephens Grissom, #16137 ..................................... Lumberton, NC
Larry Dewanye Harrelson, #16446 ...................................... Black Mountain, NC
Robert Melvin Hear III, #45188 ............................................. Huntersville, NC
Anna Nicole Henson, #35552 ............................................... New York, NY
John Stockton Hobart, #28702 ............................................. Hampton, VA
Laster Bryce Holder, #10957 .................................................. Boone, NC
DeVine Lee Holmes, #15082 ............................................... Durham, NC
John Willis Howard, #31318 ................................................ Eden Prairie, MN
Christine Marie Hutchens, #2407 .......................................... Apex, NC
Donna Batchelor Johnson, #19856 ...................................... Broadway, NC
Kenneth A. Kaplan, #23996 ................................................. Asheville, NC
Pamela Moehle Kelly, #20562 .............................................. Holly Springs, NC
Kevin Henry Lambert, #20481 .............................................. Charlotte, NC
Nicole Marie Landes, #44108 .............................................. Australia
John Craig Lawlor, #23442 .................................................. Raleigh, NC
Jeffrey Charles Lewis, #20749 .............................................. Greensboro, NC
Ke Li, #39890 ............................................................... Plantation, FL
Michael Howard Lippman, #13596 ...................................... Rockville, MD
Collie Elizabeth Luckadoo, #40136 ...................................... Shelby, NC
David John Ludwin, #41680 ............................................... Biltmore Lake, NC
Benjamin Franklin McGilvery III, #12504 .......................... Wake Forest, NC
Diane W. Michot, #31843 ..................................................... Chattanooga, TN
Robert Mitchell, #16132 ..................................................... Cary, NC
Janice Pittman Mui, #25995 .................................................. Salisbury, NC
Jonathan Scott Nance, #17975 ............................................. Burlington, NC
Charles Kirk Neugent, #35946 ............................................. Harrisburg, NC
Brett Allen Paduch, #33013 .................................................. Johnson City, TN
Laura Anne Pearson, #39075 ................................................. Hollywood, FL
Katherine Anne Pellock, #20562 ........................................... Raleigh, NC
Meredith Stanley Pitt, #25256 ................................................. Greensboro, NC
Nancy Cray Ramey, #28523 ................................................... Tarpon Springs, FL
Larry Dwayne Richardson, #15507 ..................................... West Jefferson, NC
John Philip Rofchaf, #43208 .................................................... Raleigh, NC
Jeff Alexander Saleby, #25839 .................................................. Clover, SC
William Ranza Sheets, #41363 ............................................. Riple, WV
Susan Gregg Shepard, #8801 .............................................. Belmont, NC
Makika Kusuda Simmons, #43714 ...................................... St. Paul, MN
Loren John Snyder Jr., #24501 .............................................. Charlotte, NC
Michael Allen Spence, #21706 ............................................. Durham, NC
Bernadette McMullen Spong, #14704 ................................. Wilmington, NC
Darrell Keith Staton, #15902 .............................................. Fayetteville, NC
Jammie Lynn Stevens, #40398 ............................................... Huntersville, NC
Claudia Nieman Stoltz, #23078 ............................................. Wake Forest, NC
Thomas William Suffet, #12337 ........................................... Hudson, NC
Timothy Scott Sweeney, #15376 .......................................... Sherrills Ford, NC
Paul Deward Thomas, #13917 .................................................. Raleigh, NC
Sherri Bowers Tippett, #16794 ............................................. Thomasville, NC
Wanda Beatrice Tullis, #21747 .............................................. Connelly Springs, NC
Pamela Lynn Wedding, #31442 .......................................... Charlotte, NC
Tyler Christopher Wooten, #42911 ...................................... Apex, NC
Danna Leslie Wortman, #13843 .......................................... Winston Salem, NC
Richard Lawson Wynn, #26692 .......................................... Birmingham, AL
**SUCCESSFUL EXAM CANDIDATES**

The following North Carolina candidates passed the Uniform CPA Exam between November 1 and December 31, 2022:

Daniel Thomas Allwurden  
Jazmine Linnette Anderson  
Stephanie Lyn Angle  
Curtis William Averre  
Jonathan Porter Babb Jr.  
Kellie Kaiser Baker  
Parker Alan Benfield  
Clara Elizabeth Blackstock  
Mary Kenzie Bobbett  
Sarah Jean Botts  
Justin Taylor Brasher  
Collin Andrew Brooks  
Kevin Robert Buccini  
William James Burton  
Karen Ninoska Chilcott  
Nicole Gabriela Colmenares  
Gabriel Mason Davis  
Julie Anne Dodson  
Kelsey Rae Fields  
Susan Jess Fowler  
Peter Lind Fromke  
Zachary Alan Gemmell  
Mohamed Hamed  
Grace Kathryn Harward  
Megan Colette Higgins  
Pressley Curtis Hillard  
Kingsley O.U. Ifedi  
Douglas Andrew Isenhour  
Jaimin Dharmesh Joshi  
Keri Lynn Kenkel  
Christian Alexander Keoleian  
Capron Grace Kester  
Wesley Eron Knott  
Allison Leigh Lawley  
Christian Chadwick Lynch  
Shannon Aleese McLeod  
Daniel Allen Millick  
Laura Colleen Miranda  
Tavish Arness Mitchell  
Ciara Therese Mottley  
Hannah Rose Moyles  
Niall Patrick Nugent  
Breanna Bowers Oliver  
Mila Osipov  
Juan Antonio Pagan-Gonzalez  
Alexander Palumbo  
Reed Logan Parris  
John Alexander Pearce  
Alec Matthew Pedroza  
Jo Luise Penninger  
Benjamin Jacob Perry  
Allison Leigh Powell  
Olivia Paige Richardson  
Jamison Lauderdale Russ  
Zachary Allan Rutledge  
Daniel Jon Rutt  
Regina Louise Ryan  
Zane Edward Sabbett  
Kyle Bernhard Schindler  
Charles Frederick Seals  
Arianna Maryam Shahin  
Mackenzie Jane Smith  
Parker Steven Smith  
Taylor Sharpe Spell  
Marissa Kaye Spillars  
William Decker Spinetto  
Anna Frances Thompson  
Uige Ujaan  
Christopher Brooks Vaughn  
Juan Camilo Vigoya-Astroz  
Kim Ngân Thi Vu  
Maria Victoria Washington  
Stephanie Marie Wells  
Matthew Russell White  
Courtney Ann Windsor  
Garrett Ray Woods  
Samuel John Young  
Michelle Dami Yu

If you are a North Carolina Exam candidate who passed the Exam in October and did not receive a letter from the Board, or your name is not on this list, please contact Phyllis Elliott, Exam Specialist, at phyllise@nccpaboard.gov.

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**CPA CERTIFICATES ISSUED**

On January 23, 2023, the Board approved the following individuals for North Carolina CPA licensure:

Austin Michael Atkinson  
Jason Roger Atwell  
Rachelle Goldberg Bailey  
Mary Katherine Battle  
Melinda Wheelock Bentley  
Sarah Katherine Besh  
Casey N. Bigham  
Austin Gray Blackburn  
Collin Andrew Brooks  
George Anthony Brown  
Evan Dean Buckingham  
Lindsay Marie Bulman  
Robert Thomas Claiborne  
Ty Anthony Cruz  
Casey Medford Davenport  
John Joseph Day  
Hailey Britton Dellinger  
Anthony DeLuca  
Jacob Porter Demont  
Michelle Amiraiah Di Croce  
Brandon Christopher Dillingham  
Christiansen Lloyd Doucet  
Nicholas John Drahus  
Katie Lynn Driggers  
Jacob Edward Farnham  
Anatasha Nicole George  
Jason Eric Gerdes  
Edwin McNeely Guest V  
Richard Bruce Harris  
James Patrick Hogan  
Edward Francis Hudak Jr.  
Aya Emily Ikematsu  
Elaina Dove Irvin  
Joshua James Jackson  
Payton Thomas Jackson  
Afrah Taf sir Jilani Ahmed  
Paul Anthony Klier  
Richard Robert Kraus  
Chenchen Liu  
Grayson Terrell Loftis  
Summer Rose Lozano  
Emily Grace Lyons  
Sara E. Major  
Diamond J'aLisa McKoy  
Neil Nainesh Mehta  
Riley Blake Miller  
Craig Charles Moffatt  
Michael Shane Moore  
Adam James Murry  
John Addison Oliver  
Anna Maria Perelli-Minetti  
Paul Andrew Raya  
Susanna Margaret Reding  
William Charles Rhynes  
Katelyn Mae Roberts  
Katharine Leigh Robertson  
Wayne Scott Scharnhorst  
Joseph Christopher Schrom  
Lily Russell Spence  
Clayton Matthew Stakes  
Natalya H. Stewart  
Yingtong Sun  
Christopher Brooks Terry  
Stephen Thomas Tosignant  
Alex Miguel Vazquez  
Mary Ann Vinson  
Kerry David Walker  
Maria Victoria Washington  
Natalie Nicole Weiritz  
Robert Louis Whittley III  
Eric Roger Williams  
Gina Leora Witherington  
Sean Thomas Woody  
Xiaoping Zhuang

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**CPA Certificate Reclassifications**

At its January 23, 2023, meeting, the Board approved the applications for CPA certificate reclassification submitted by the following individuals:

**Reinstatement**

Michelle Lee Durner, #26922  
Karen M. Furstenberg, #30539  
Amy Keistler Marshall, #21614  
Kimberly Loraine Pittard, #37811  
Amy Jo Rogers, #36765  
Lezlie Elizabeth Spencer, #36282  
Tracie Davis Youngblood, #26922

**Reissuance**

Robert Douglas Barry  
Hilton Wayne Comstock  
William Hall Formy-Duval  
Robert Douglas Barry  
Hilton Wayne Comstock  
William Hall Formy-Duval  
Robert Douglas Barry  
Hilton Wayne Comstock  
William Hall Formy-Duval  
Robert Douglas Barry  
Hilton Wayne Comstock  
William Hall Formy-Duval  
Robert Douglas Barry  
Hilton Wayne Comstock  
William Hall Formy-Duval

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**50 Years of NC CPA Licensure**

Congratulations to the following individuals with an active North Carolina CPA certificate since February 1973:

Robert Douglas Barry  
Hilton Wayne Comstock  
William Hall Formy-Duval

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North Carolina State Board of Certified Public Accountant Examiners
2023 Dates to Remember

DATES, TIMES, AND LOCATIONS ARE SUBJECT TO CHANGE.

- Mar. 15, 2023: Board Meeting, Raleigh
- Apr. 7, 2023: Office Closed
- Apr. 20, 2023: Board Meeting, Raleigh
- May 15, 2023: 2023-2024 Online Individual CPA License Renewal Opens
- May 22, 2023: Board Meeting, Raleigh
- May 29, 2023: Office Closed
- June 19, 2023: Office Closed
- June 20, 2023: Board Meeting, Raleigh
- June 30, 2023: Deadline: 2023-2024 Online Individual CPA License Renewal
- July 4, 2023: Office Closed
- July 24, 2023: Board Meeting, Raleigh
- July 31, 2023: Final Deadline: 2023-2024 Individual CPA License Renewal
- Aug. 21, 2023: Board Meeting, Raleigh