



# Activity Review

## North Carolina State Board of Certified Public Accountant Examiners



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### PCA or Succession Plan?

The terms “practice continuation agreement” (PCA) and “succession plan” are often used interchangeably, but are they the same?

For a sole practitioner, a PCA could be a contract between you and another CPA or CPA firm (the successor firm) wherein the successor firm agrees to take over your practice in the event of specific triggering events.

A triggering event could be a short or long-term disability, a service disruption (natural disaster or cyber-attack), or death.

The triggering event could be your retirement--an event that another firm would address in its succession plan.

For multi-owner firms, a succession plan could stipulate how and when an owner would leave the firm.

Will owners transition from full-time employment to part-time employment before retiring at a certain age?

A multi-owner firm may include guidance for service disruptions in its succession plan, separate PCA, or “best practices” guide.

All CPA firms should have a written plan that adequately addresses the future; the name of the document is up to you.



### Planning for the Unexpected: Practice Continuation Agreements

Sawyer is an individual practitioner with one part-time employee who works only during tax season performing data entry.

On March 1, Sawyer was in a car accident and could not work for two months. Sawyer did not have a practice continuation agreement (PCA) for the firm.



Last week, Taylor, who owns a small CPA firm that employs two CPAs and one accountant, had a heart

attack and died a week later. Taylor did not have a PCA or succession plan for the firm.

In a firm such as Sawyer’s with a single CPA providing professional services, a PCA would have defined a CPA or CPA firm responsible for providing client services while Sawyer could not work.

A succession plan with practice continuity guidance would have eliminated the issues Taylor’s employees faced during her illness, as well as the difficulties the executor of Taylor’s estate (a local bank trust department) experienced settling the estate, including the CPA firm’s assets.

Although Sawyer’s and Taylor’s situations are fiction, they are examples of events that negatively impact a CPA, the CPA’s family, and the

firm’s clients and employees far too often.

The 2020 AICPA Public Company Practice Section (PCPS) Succession Planning Survey shows that just 6% of solo or sole practitioners have a written practice continuation plan agreement with another firm.

The survey also shows that 26% of solo or sole practitioners plan to retire within the next five years.

If your firm does not have a PCA, the AICPA’s *Practice Continuation Agreements: A Practice Survival Kit* is a step-by-step guide to creating an agreement that meets your firm’s needs.

The Board has posted a link to the PDF of the *Survival Kit* on its website, [nccpaboard.gov/resources/infyoucanuse](http://nccpaboard.gov/resources/infyoucanuse).

Succession planning resources are available to AICPA PCPS members on the AICPA website, [aicpa.org](http://aicpa.org).

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## Successful Uniform CPA Exam Candidates

The Board is pleased to announce that the following North Carolina Uniform CPA Exam candidates passed the Exam between October 1, 2020, and November 30, 2020.

Randall John Adams  
 Alisha Nadine Adkins  
 Brandon Christopher Anderson  
 Sterling Rackley Atkinson  
 Lauren Lynne Bakke  
 Ina Renee Balentine  
 Julie Gail Barbour  
 Adam Kyle Beebe  
 Madison Couch Bencini  
 Trevor Brian Blevins  
 Joshua Allen Bracy  
 Jeffrey Brock Braddy  
 Lauren Nicole Brough  
 Mackenzie Erin Brown  
 Christopher David Buckner  
 Trevor Andrew Byrum  
 Brenda Marie Bzdak  
 Peter Lawrence Cerquone  
 Andrew Michael Cornwell  
 Amanda Grace Corso  
 Caroline McGowan Cox  
 Jessica Lauren Crews  
 Sara Beth Crow  
 Tucker Monroe Crowder  
 Sarah Kleinman Day  
 Morgan Nicole Dean  
 Susan Oliver Delaney  
 Mary Grace Elizabeth Doggett  
 Nicholas John Drahus  
 Christa Pauline Ellis

Khalid Maged Elshaikh  
 James Troy Fine  
 Kyle Vincent Fitzgerald  
 Sean Patrick Fitzgerald  
 Christopher Paige Flynn  
 Gregory James Gehsmann  
 Faith Geraghty  
 James Mathew Gladue  
 Laura McClelland Hanf  
 Austen Robert Hawkey  
 Stephen Eric Hazel  
 Jennifer Dawn Heinemeier  
 Madison Lane Hollar  
 Alyssa Denise Horne  
 Isaac Bennett Irby  
 Allison Michelle Ivan  
 Melicia Sade James  
 Piya Anong Kasemtreerat  
 Rebecca Faith Kirk  
 Johnathan Taylor Lara  
 Caleb James Lewis  
 Mary Mae Link  
 Graciela Lopez Arriaga  
 Anthony Eugene Lott  
 Kevin McKnight Lynn  
 Robin Collins Mangum  
 Ryan Andrew Miller  
 Robert Lewis Morgan, III  
 Ashleigh Marie Morstad  
 Mahsa Victoria Movahed

Jesse Christopher Nikonowicz  
 Ji Seok Oh  
 Jason Tyler Pomerantz  
 Hilary Rose Prinz  
 Zachary Charles Pritchard  
 Humaira Aamir Retiwalla  
 Quentavious Saquan Revis  
 John Anthony Reynolds  
 Jonathan Wesley Ritter  
 Jasmine Marie Rodriguez  
 Penny Crispell Rose  
 Brian Randall Roundtree  
 Jody Marie Rowland  
 Kathryn Ann Sabol  
 Amal Abrar Sattar  
 Julie Lane Sherrill  
 Adrienne Collins Shoaf  
 Caleb Truman Simons  
 Katherine MacFarlane Sipple  
 Rebecca Welch Stevens  
 Maria Clarette Urbina Salgado  
 Jeffrey Anthony Valente  
 Collin Jackson Warren  
 Matthew Earl Williams  
 Samuel Kasmir Wojciechowski  
 Thomas Lash Woolbright  
 William Ivan Yttre  
 Yishan Zhao

*Source: NASBA 12/31/2020*

## 2021 Board Meetings January - June



**1/25**

Monday  
 January 25, 2021  
 10:00 a.m.  
 Webex



**2/22**

Monday  
 February 22, 2021  
 10:00 a.m.  
 Webex



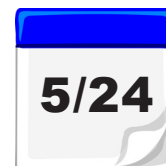
**3/17**

Wednesday  
 March 17, 2021  
 1:00 p.m.  
 Webex



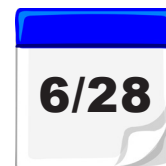
**4/19**

Monday  
 April 19, 2021  
 10:00 a.m.  
 Raleigh/Webex\*



**5/24**

Monday  
 May 24, 2021  
 10:00 a.m.  
 Raleigh/Webex\*



**6/28**

Monday  
 June 28, 2021  
 10:00 a.m.  
 Raleigh/Webex\*

For additional information on Board meetings, visit [nccpaboard.gov/about](http://nccpaboard.gov/about).  
 \*The location of this meeting will be based on the COVID-19 restrictions in place.

## CPA Firm Registration Renewal

January 31, 2021, is the final deadline for North Carolina CPA firms to renew their registration and report peer review compliance information to the Board.



The firm registration renewal link is in the “How Do I” box on the Board’s homepage, [nccpaboard.gov](http://nccpaboard.gov).

If a CPA firm fails to comply with any part of 21 NCAC 08J, *Renewals and Registrations*, or 21 NCAC 08M, *Peer Review Program*, the Board may take disciplinary action against the CPA firm’s members as specified in 21 NCAC 08J. 0111 and 21 NCAC 08M .0106.

For more information about firm registration renewal, contact Cammie Emery at [cemery@nccpaboard.gov](mailto:cemery@nccpaboard.gov) or Buck Winslow at [buckw@nccpaboard.gov](mailto:buckw@nccpaboard.gov).

## Do We Have Your Email Address?

When you provide the Board with your email address, it allows us to provide you with better, more timely communication.

We use email to send you the newsletter, notify you of rule or fee changes, and remind you of an upcoming deadline for certificate or firm registration renewals.

Your email address is not a public record, and the Board does not share it with other organizations.

CPAs can update their email address using the Address Change link on the Board’s website, [nccpaboard.gov](http://nccpaboard.gov).

Exam candidates can update their email address by sending an email to [phyllise@nccpaboard.gov](mailto:phyllise@nccpaboard.gov).



## License Reclassifications

At its December 14, 2020, meeting, the Board approved the applications for reclassification submitted by the following individuals:

### Reinstatement

Angela Franklin Hull, #27358	Hickory, NC
Vanessa Rebecca McCall, #21981	Kernersville, NC
Jennie Doss Moreno, #33292	Raleigh, NC
Shari Anna Walker, #23296	Waxhaw, NC

### Reissuance

David Bruce Post, #7508	Salisbury, NC
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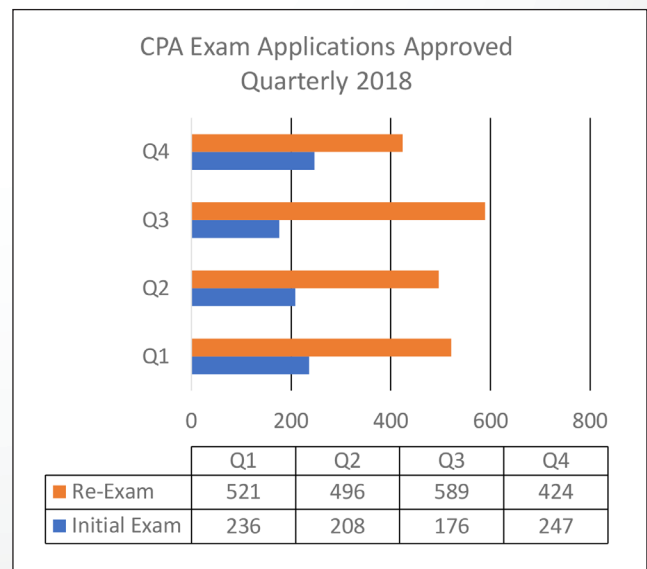
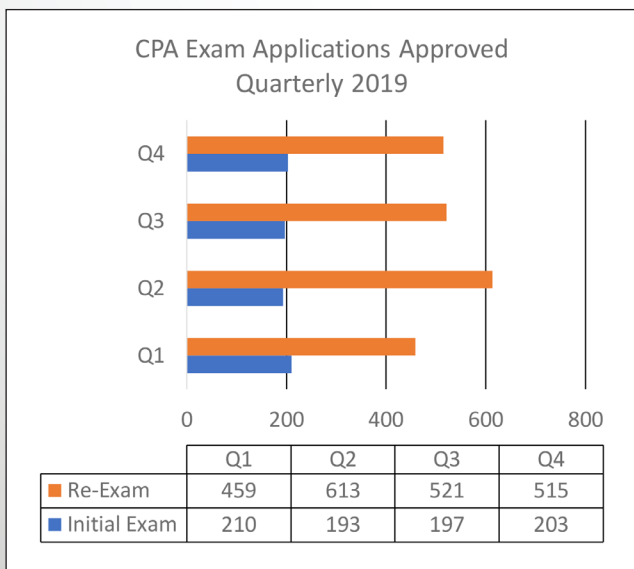
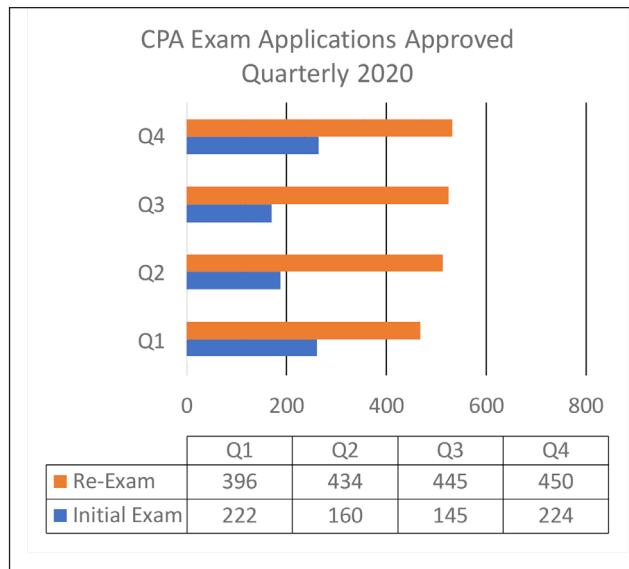
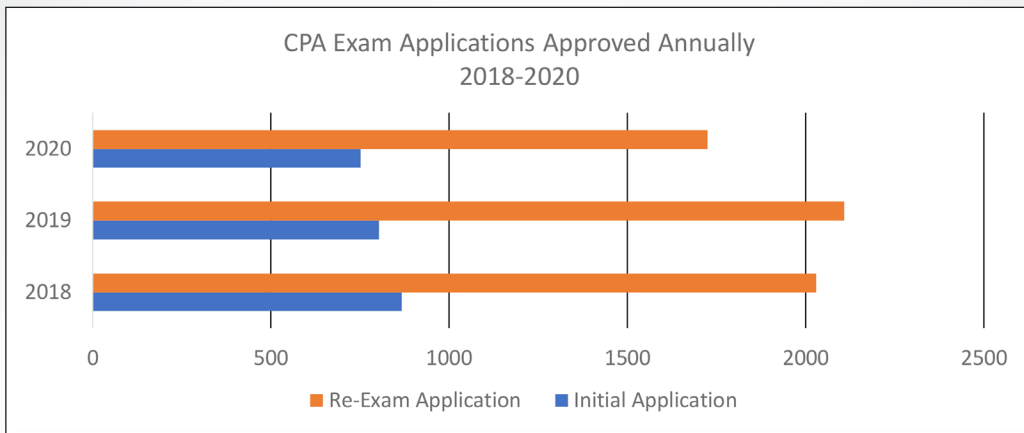
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## Certificates Issued

On December 14, 2020, the Board approved the following individuals for licensure as North Carolina CPAs:

Sara Beth Adelson	Daniel Edward Herzberg
Alex Reid Anderson	Jordan Paige Kubinski
Susan M. Borkowski	Dylan Alexander Lyle
Rasha Bou Ghanem	Emily Noelle Manalo
Magdalena Bowen	Tyler Marie McCoy
Kyle Edward Carmody	Jeremy Gato Meganck
Hannah Young Chae	Jarell O'Brien Moten
Kayla Grant Corbett	Briggs Munir Neal
Richard Lee Mitchell Crandall	Dennis Joseph Niesborella, Jr.
Tucker Monroe Crowder	Alison Rae Perraut
Zeynep Ebru Cukro	Jonathan Thomas Perron
Charles Martin Dabney	Margaret Emily Pillars
Molly Frances Davis	Cameron Blue Robbins
Caroline Grace DeBello	Sheldon Blaise Roberts
Andrew Bowen DeVore	Brad Tanner Rudiger
Julie Rowland Dudley	Anthony Sartor
Rachel Lee Faller	Megan Patricia Schmitt
Benjamin David Ferguson	Christopher Lisle Seguin
Benjamin Matthew Fingers	Mary Margaret Smith
Zachary Brian Fram	Megan Rae Smith
Alexander Antonio Fregenal	Patrick Tyson Sugg
Ashleigh Joyner Gardner	James Wilson Tindall
John Allen Gillespie	Matthew Thomas Toomey
James Mathew Gladue	Jordan Richard Towler
Erin Grace Grigg	Theodore Hendrik Van Dam
Kim Jean-Yin Grigg	Chase Alexander Wilson
Andrea Jean Hale	Jack Hankins Wilson
Julia Maelyn Henderson	Megan Leigh Wimer

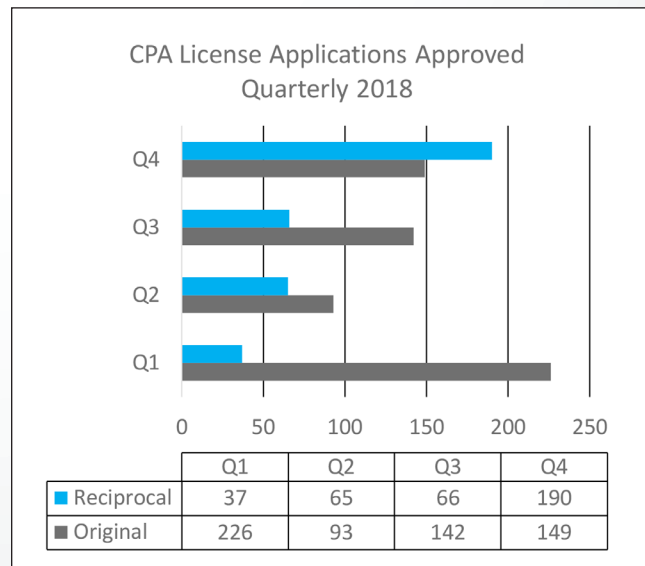
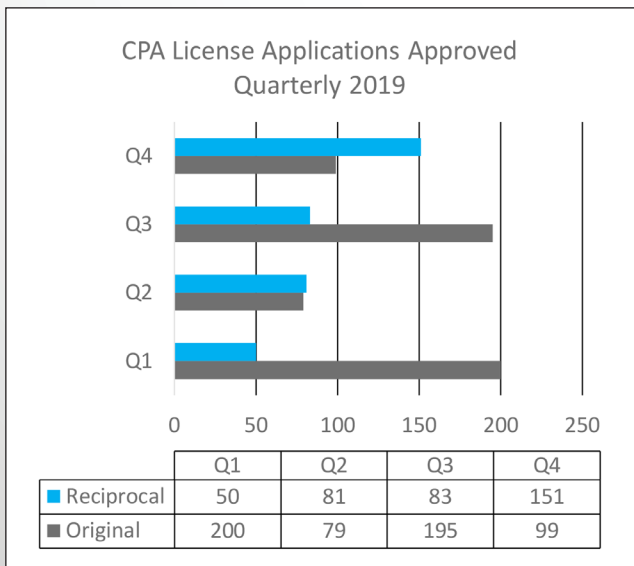
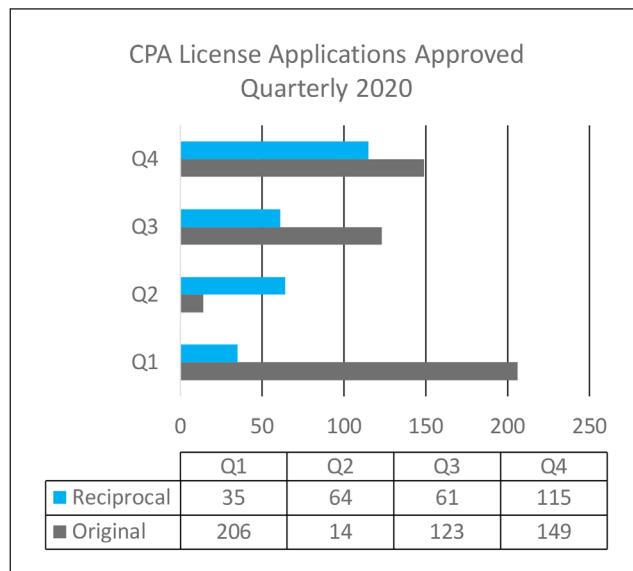
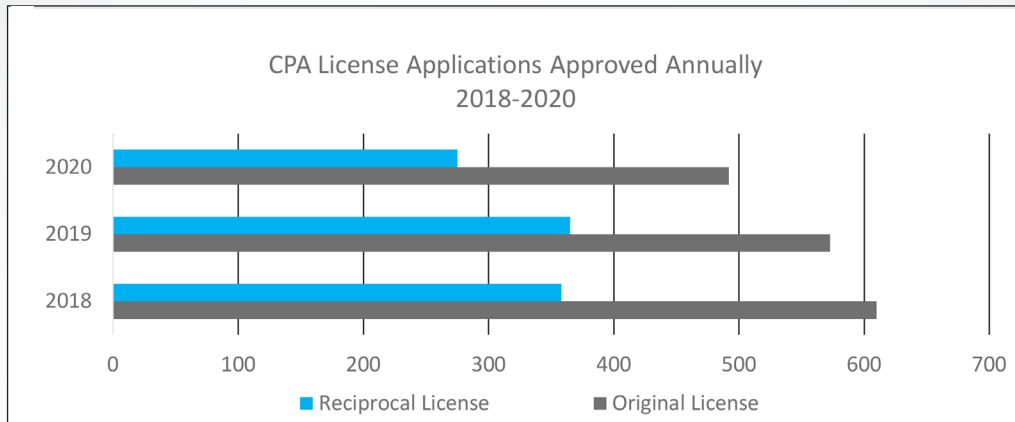
# Uniform CPA Exam Applications Approved January 2018 - December 2020





# CPA License Applications Approved

## January 2018 - December 2020



## Inactive Status

Between December 4, 2020, and January 4, 2021, the Board approved the individuals listed below for inactive status. "Inactive," when used to refer to the status of a person, describes a person who has requested inactive status and has 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 [21 NCAC 08 .0301(b)(20)].

Daniel A. Hinchliffe, #33195	Asheville, NC	Anna Yount Alexander, #14426	Hickory, NC
Brent Donald Hollingsworth, #24908	Southlake, TX	John Norris Aultman, #21170	Troutman, NC
Marvin Howard Nyman, #43528	Biltmore Lake, NC	Grady Cecil Barnes, Jr., #7093	North Wilkesboro, NC
Peggy A. Upton #36829,	Charlotte, NC	Grace Marie Bishop, #41524	Waynesville, NC
Johnna Thomason Williams, #12666	Southern Pines, NC	Brenda Renee Brown, #31210	Fayetteville, NC
Renee Whittington Bryan, #22375	Purlear, NC	Terri Spears Carey, #27114	Millers Creek, NC
Edward Stanley Drozd, #13687	Lexington, NC	Sydnee Lynn Chavis, #39639	Charleston, SC
Brittany Michelle Heppe, #42207	Raleigh, NC	Deborah Moore Clark, #16930	Waxhaw, NC
Joseph Bart Labenson, #39210	Pittsboro, NC	Andrew Benson Curl, #3061	Durham, NC
William Sharp Rymer, #21025	Yardley, PA	Carey Martin Durham, #13417	Asheboro, NC
William Lee Smith, #13664	Supply, NC	Benjamin Busby Elliott, #19599	Swannanoa, NC
Samuel Smitherman, #14264	Hendersonville, NC	Marilou Waid Fox, #16509	Jamestown, NC
Mark Christopher Tiberio, #18189	Charlotte, NC	Laura Garrett, #15698	Julian, NC
Samuel Carl Whitesides, #19794	Cornelius, NC	Bradley Alexander Gates, #41264	Blowing Rock, NC
Edward Scott Wolfson, #22242	Tampa, FL	Robert William Hales, #40602	Tega Cay, SC
Walter D. Leaver, #31839	Mint Hill, NC	W. Bradley Hayes, #18702	Greensboro, NC
Alan Steven Witt, #23109	Newport News, VA	Nicole Maloney Hosterman, #40934	Chapel Hill, NC
James Walter Ennis, #25901	Huntersville, NC	Ronnie Elgin Howard, #20728	St. Augustine, FL
James Holt Finison, Jr., #3133	Asheboro, NC	Gary Charles Hull, #15861	Durham, NC
George Bethel Page, Jr., #16777	Eden, NC	Ann E. Hunt, #23436	Cary, NC
David Richardson Rogers, Jr., #10828	Clover, SC	Philip Wiley Hutchings, III, #8941	Durham, NC
Jeffrey Grant Tolley, #34810	Bel Air, MD	Hubert Jennings, #2989	Charlotte, NC
Doyle Fulton Williams, #12558	Charlotte, NC	Gregory Whorton Johns, #12103	Matthews, NC
Laura Elizabeth Wyllie, #35854	Miami Lakes, FL	Mary Katherine Sullivan Johnston, #23534	Matthews, NC
Calvin Thomas Curling, Jr., #13131	Roanoke, VA	Jeanna Gantt Kerley, #18314	Hickory, NC
Karina Ruth Escalante, #41229	Arden, NC	George C. Moore, Jr., #17974	Emerald Isle, NC
Melanie Irene Millar, #34625	Waco, TX	William Farrel Owens, Jr., #20450	Charlotte, NC
Ronald Lynn Stewart, #21430	Charlotte, NC	Clara Jean Pinkney, #17752	Winston-Salem, NC
Terry McFetters Ball, #8587	Greensboro, NC	Michael Lewis Reason, #9708	Wilson, NC
Terry Joseph Berrier, #14553	High Point, NC	Luke Wesley Robertson, #44023	Nashville, TN
Horace Porter Bondurant, Jr., #12300	Mount Airy, NC	Randall Charles Ross, #14890	Raleigh, NC
Sue S. Cox, #19130	Winston-Salem, NC	Morris William Samet, #13533	Mount Airy, NC
Timothy James Hansen, #19278	Greensboro, NC	Martin Fernand Schlaeppli, #12900	High Point, NC
Jane Lawler McManeus, #13150	Charlotte, NC	Julia Ann Slaydon, #18268	Charlotte, NC
Win Mark Quakenbush, #14253	Angier, NC	Juliet Johnson Stewart, #22781	Clayton, NC
William Gray Smithdeal, #14265	Raleigh, NC	Catherine B. Troiano, #30076	Fuquay Varina, NC
Charles Martin Sowers, #14133	Charlotte, NC	Theresa Hall Watkins, #15233	Wilmington, NC
Donna Jean Dragon, #33827	Apex, NC	Bradley Harwood Weber, #19272	Charlotte, NC
John Joseph Bernat, #37950	Matthews, NC	Graham M. Wienke, #32515	Stallings, NC
Mason Lawrence Bradley, #38944	Charlotte, NC	Richard Clay Wooldridge, #19293	Greensboro, NC
Susan LaRue-Gattis, #29557	Sanford, NC		

# 2021 Exam Score Release Dates

If you take your Exam on or before	Your target score release date is
January 23, 2021	February 9, 2021
February 15, 2021	February 23, 2021
March 10, 2021	March 18, 2021
March 31, 2021	April 9, 2021
April 23, 2021	May 11, 2021
May 16, 2021	May 25, 2021
June 8, 2021	June 16, 2021
June 30, 2021	July 13, 2021



- All dates and times are based on the Eastern Time (ET) zone.
- Follow NASBA on Twitter (@NASBA) for score release updates.

## Exam Section Expiration Dates Extended

On December 14, 2020, the Board extended until March 31, 2021, Exam section credits expiring December 31, 2020, through March 30, 2021.

The Board has not extended the expiration dates for Exam section credits expiring on or after March 31, 2021.

Please contact Phyllis Elliott, the Board's Exam Specialist, at [phyllise@nccpaboard.gov](mailto:phyllise@nccpaboard.gov) with questions about your Exam section credit.

## CONTACTING THE BOARD

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## Notice of Address Change

Please Print Legibly

Full Name:	
Certificate No.:	Last 4 Digits of SSN:
Home Address:	
City/State/Zip:	
Home Phone:	Home Fax:
Home Email:	
Firm/Business Name:	
Business Address:	
City/State/Zip:	
Business Phone:	Business Fax:
Business Email:	
Signature:	
Date:	Send mail to: <input type="checkbox"/> Home <input type="checkbox"/> Business

Mail form to: PO Box 12827, Raleigh, NC 27605  
 Fax form to: (919) 733-4209

Pursuant to 21 NCAC 08J .0107, all certificate holders & CPA firms shall notify the Board in writing within 30 days of any change in home address & phone number; CPA firm address & phone number; business location & phone number; & email address.