



# Activity Review

## North Carolina State Board of Certified Public Accountant Examiners



1101 Oberlin Rd., Ste. 104 • PO Box 12827 • Raleigh, NC 27605 • 919-733-4222 • [nccpaboard.gov](http://nccpaboard.gov) • No. 1-2022

### Board Selects David R. Nance, CPA as New Executive Director

The Board is pleased to announce the selection of David R. Nance, CPA, as the Board’s Executive Director, effective January 1, 2022.

The Executive Director is the Board’s Chief Executive and Administrative Officer and is responsible for all aspects of the Board’s operations.

Nance has been with the Board since August 1, 2012, when he was hired as the Deputy Director.

As Deputy Director, Nance’s responsibilities included overseeing financial activities and preparing monthly financial statements for

Board review; oversight of personnel activities; involvement with the CPA Exam and licensing processes; and technical involvement with the Board’s Professional Standards section in reviewing disciplinary matters.

Nance replaces Robert N. Brooks who retired as Executive Director on December 31, 2021.

“I appreciate the mentorship that Bob has provided over the years and the introductions that he has provided to the multiple aspects of the CPA profession within the State of North Carolina and beyond,” Nance stated.

Added Nance, “The North Carolina Board has always been a leader among licensing boards, and that is a direction we plan to continue.”

If you have questions or concerns about the Board, please get in touch with Nance at [dnance@nccpaboard.gov](mailto:dnance@nccpaboard.gov).

### Q&A with David R. Nance, CPA

#### When did you become interested in a career as a CPA?

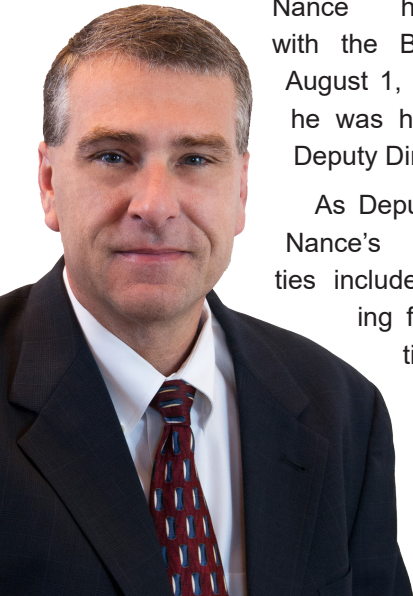
The seeds for an accounting career were planted in high school when I worked for my dad, James D. Nance, at his accounting firm in Laurinburg, NC. Who remembers the piano-sized IBM System/32 units and performing monthly bookkeeping work?

#### How long have you been a North Carolina CPA?

I graduated from the University of North Carolina at Chapel Hill in December 1981 with a bachelor’s degree in accounting.

I passed the “quiz” (CPA Exam) in November 1985 and was licensed as a North Carolina CPA on May 8, 1986.

*Nance Q&A continued on page 4*



### CPA Firm Registration Renewal Deadline

January 31, 2022, is the final deadline for a CPA firm to renew its registration and provide peer review compliance information to the Board.

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

A CPA firm’s failure to comply with 21 NCAC 08J, *Renewals and Registrations*, or 21 NCAC 08M, *Peer Review Program*, may result in disciplinary action against the CPA firm’s members as specified in 21 NCAC 08J. 0111 and 08M .0106.

If you have questions about firm registration renewal or peer review compliance reporting, contact Cammie Emery at [cemery@nccpaboard.gov](mailto:cemery@nccpaboard.gov).

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# Disciplinary Actions

Pursuant to NCGS 93-12(9), civil penalties are remitted to the North Carolina Civil Penalty and Forfeiture Fund (“Fund”) in accordance with NCGS 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.”

## KPMG, LLP | RALEIGH, 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. KPMG LLP (hereinafter “KPMG” or “Respondent Firm”) is a registered certified public accounting firm in North Carolina.
2. On or about June 17, 2019, KPMG and the Securities and Exchange Commission (“SEC”) entered into an Order imposing disciplinary action against KPMG (“SEC Order”).
3. The SEC Order was partially premised upon the following:

KPMG audit professionals – at all levels of seniority – engaged in misconduct in connection with examinations on internally-administered training courses that were intended to test whether they understood a variety of accounting principles and other topics of importance.

4. KPMG has identified twenty-nine (29) employees who engaged in the aforementioned conduct while licensed as CPAs in the State of North Carolina. The employees identified were the result of investigative procedures initiated by KPMG which relied upon a combination of survey responses and forensic procedures. The forensic procedures were administered on a percentage of the KPMG employee population, so it is not certain that all licensees who engaged in the aforementioned conduct have been identified.
5. Some of the KPMG employees who received and/or shared examination answers were KPMG partners.
6. Most of the KPMG employees who received and/or shared examination answers were new CPAs or individuals who were in the process of going through the examination and licensure process to become CPAs.
7. KPMG reprimanded its employees for violations of its internal rules regarding internally-administered training courses. It also imposed other disciplinary

action against the employees and has implemented procedures to prevent further violations.

8. Notwithstanding the discipline imposed by the SEC and the internal sanctions imposed by KPMG, the KPMG employees have asserted that they were engaged in a collaborative effort in those training courses. They have asserted that often their collaboration took place in the presence of KPMG partners and instructors. Also, as set forth above, KPMG partners actually participated in that collaboration.
9. The KPMG employees have asserted that it was not made clear to them that they were not allowed to engage in the sharing of exam answers. The environment created by KPMG placed its employees in an ethically ambiguous and precarious situation.
10. The SEC Order contained additional findings and conclusions related to individuals and clients who are not located in the State of North Carolina and who are not licensees of this Board. This Board does not seek disciplinary action against KPMG for those activities and the disciplinary action taken in this Consent Order is premised solely upon the facts set forth in this Consent Order.
11. The Respondent Firm wishes to resolve this matter by consent and agrees 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 Respondent Firm understands and agrees 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 Respondent Firm is 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.

**KPMG continued on page 3**

**KPMG** continued from page 2

2. By virtue of the facts set forth above, the Respondent Firm, without admitting or denying, has violated Rule 21 NCAC 08N .0204.
3. Per N.C. Gen. Stat. §93-12(9), and also by virtue of the Respondent Firm's consent to this order, the Respondent Firm is subject to the discipline set forth below.

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

1. The Respondent Firm is censured and shall pay a twenty-nine thousand dollar (\$29,000) civil monetary penalty to be remitted with this signed Consent Order

**Approved by the Board on November 22, 2021.**

## **CHAD ALAN BARBA, #42610 | RALEIGH, 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 stipulate to the following:

1. Chad Alan Barba, CPA (hereinafter "Respondent"), is the holder of North Carolina certificate number 42610 as a Certified Public Accountant.
2. At all times relevant to this Order, Respondent was a partner at KPMG LLP ("KPMG").
3. On or about June 17, 2019, KPMG and the Securities and Exchange Commission ("SEC") entered into an Order imposing disciplinary action against KPMG ("SEC Order").
4. The SEC Order was partially premised upon the following:

KPMG audit professionals--at all levels of seniority--engaged in misconduct in connection with examinations on internally-administered training courses that were intended to test whether they understood a variety of accounting principles and other topics of importance.

5. KPMG has identified the Respondent as one of those individuals who received and sent exam answers in connection with internally-administered training requirements.
6. More specifically, the Respondent has confirmed that, in September 2018, while a partner at KPMG, he received an unsolicited email containing examination answers in connection with certain non-CPE eligible internal training requirements. The Respondent did not timely report his receipt of these examination answers.

7. Later, in October 2018, the Respondent forwarded this email to another KPMG employee. In December 2018, the Respondent self-reported, to KPMG, his involvement in sharing exam answers.
8. The Respondent did not use the aforementioned training to satisfy his annual CPE requirement mandated by the Board.
9. The Respondent wishes to resolve this matter by consent and agrees 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 Respondent understands and agrees 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 Respondent is 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 Respondent violated 21 NCAC 08N .0203.
3. Per N.C. Gen. Stat. §93-12(9), and also by virtue of the Respondent's consent to this order, the Respondent is subject to the discipline set forth below.

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

1. The Respondent, Chad Alan Barba, CPA, is hereby censured.

**Approved by the Board on November 22, 2021.**



## CPA Certificate Reclassifications

At its December 13, 2021, meeting, the Board approved the applications for CPA certificate reinstatement submitted by the following individuals:

Jennifer Lynn Buller, #30171	Raleigh, NC
Kaitlyn Marie Byrd, #39672	Fuquay-Varina, NC
Ellen Frymier Chambers, #17636	Apex, NC
Natalie Nichols Corrigan, #18526	Charlotte, NC
Leigh McRae Cox, #27960	Goldsboro, NC
Walter Edmund Leamy, III, #21606	Vanceboro, NC
Ferdinand Raymond Stout, II, #10382	Greensboro, NC

## Exam Score Release Dates

If you take your exam on or before:	Your target score release date is:
January 23, 2022	February 8, 2022
February 14, 2022	February 23, 2022
March 9, 2022	March 17, 2022
March 31, 2022	April 12, 2022
April 23, 2022	May 10, 2022
May 16, 2022	May 24, 2022
June 8, 2022	June 16, 2022
June 30, 2022	July 12, 2022

Source: AICPA

Nance Q&A continued from page 1

## Where did you work before joining the Board staff in 2012?

I started working for the North Carolina Office of the State Auditor (OSA) after graduating from college. During my 30+ years with OSA, I worked on audits across the state government spectrum, including over 12 years overseeing OSA's non-profit audit efforts for the Smart Start programs. During my later years with OSA, my main responsibility was the oversight of the audit efforts for the North Carolina Department of Health and Human Services and its numerous human services programs.

## What do you like to do when you aren't working?

My wife, Susan, and I have a commingled family of five adult children. I love spending time at the beach and listening to beach music bands--basically, all good live music, especially the 70s bands. And if you're in the Cary area on the weekends, you might find me tooling around in my old car.



Nance with his old car, a 1960 Corvette.

## CPA Exam Performance Summary: 2021 Q3 North Carolina

Overall Performance	
Unique Candidates	691
New Candidates	156
Total Sections	910
Passing 4th Section	132
Sections / Candidates	1.32
Pass Rate	56.7%
Average Score	73.81

Section Performance			
	Sections	Score	% Pass
First-Time	272	71.44	53.68%
Re-Exam	637	74.86	58.08%
AUD	228	71.29	45.18%
BEC	169	77.09	65.09%
FAR	269	70.64	49.07%
REG	244	77.39	70.08%

**Jurisdiction Ranking**  
(out of 55)

**Candidates**  
16

**Sections**  
17

**Pass Rate**  
14

**Avg Score**  
9



## CPA Firm Succession Planning: What Are Your Options?

The following article, written by Michael R. Gillis, CPA, PFS, CGMA, a member of the NCACPA's Succession Planning Resource Team, was published on the NCACPA blog on January 7, 2022. It is printed here at the request of the NCACPA.

As part of providing great service, CPAs help clients plan their exit and succession strategies. But all too often, CPAs don't look at their own shop to ensure they also properly plan for an inevitable succession event.

The NCACPA Succession Planning Task Force is working to provide resources and encouragement to CPAs in planning their own succession.

A CPA firm that properly plans for its succession is the best course of action for the firm, for the families involved, for the clients, and for our responsibility to the public.

Succession Planning Task Force members encourage you to review the succession resources, including access to a free On Demand program, at <https://bit.ly/3HWHeDf>.

In addition, the AICPA Private Company Practice Section (PCPS) has a Succession Resource Center detailed information on the following:

- Drivers of Change for the CPA Profession
- Positioning Your Firm
- Selling Your Firm
- Merging Your Firm
- Developing New Leaders
- Turning Out the Lights
- Transition Roles and Responsibilities

- What is the Value of Your Firm
- Due Diligence
- Key Elements to a Partnership Agreement

Succession planning is clearly needed, so what are the options to consider?

### Merge Up

Merging your firm can be a good solution, but don't wait too long to plan and consider.

We often tell clients to "run your businesses like it is always for sale." This guidance certainly applies to CPA firms as well.

If you think a merger would be the best succession solution for your firm, make sure you take steps to keep the value of your firm high and to be attractive for larger firms to acquire. Examples of these steps include:

- Keep your technology up to date.
- Have adequate staff in place. With today's staffing shortages, not having adequate staff will greatly decrease the value of your firm. Leverage metrics to become an important measure of value.
- Monitor your average realization rate and keep it trending higher. Large firms will be look-

ing at firms that have clients paying higher average rates.

- Be prepared to work for the new firm a minimum of two years to transition relationships.
- Consider having a Practice Continuation Agreement in place in case of an emergency while you explore merger options.
- Culture, culture, and culture are the three most important things to consider in identifying a merger candidate.

### Selling Your Firm

Much like a merger, selling can also be a good solution. Those important points to make your firm attractive for a merger also applies to a sale.

Also consider the following:

- All the things listed above in the merger option.
- Are you willing to accept contingent deferred payment terms based on client retention?
- Do you want to structure your sale to receive long-term capital gain tax treatment?

**Succession Planning**  
*continued on Page 6*

## Succession Planning, *continued from page 5*

- How do you identify the right potential buyer while protecting the confidentiality of your process?

### Internal Succession

In my opinion, this is probably the most rewarding option, but this also is the option that requires the most work and most planning.

Consider the following:

- Identify the next generation of leaders of your firm early and talk to them often about the process.
- Invest in leadership development training.
- Set realistic value formulas so future owners can pay for the firm with as little risk as possible to their current income.
- Have your partnership/ownership agreements and lease agreements up to date.

- Consider a cap on the firm's annual retirement payments as a percentage of revenue or profit before owners' compensation.
- Transition client relationships early.
- Take some extended vacations while the Next Gen runs the place.
- Plan your personal life post career. This may be the most important part of the whole process.

### Do Nothing. Turn Out the Lights

While this is an option, consider the few advantages and the many disadvantages:

- You stay in control until the end.
- What do you do in an emergency situation to protect your clients?

- How much value does your firm lose if you are unable to serve client even for a month or so? Who is your back up?
- Do you continue to invest in up-to-date technology?
- Please have a practice continuation agreement in place.

As the saying goes, nothing is more certain than death and taxes.

A succession event for your firm is also as certain; please plan for it.



## CPA Certificates Issued

On December 13, 2021, the Board approved the following individuals for licensure as North Carolina CPAs:

David Brian Ackerson  
Kate Rachel Adams  
Judith Christine Aiello  
Robert Mason Barrett, Jr.  
Vijaykumar Vallabhnbhai Bhanderi  
Jeffery Brock Braddy  
Riley Koblegard Buchanan  
Ann Campbell  
Jie Chen  
Xinyue Chen  
Daveion Travon Collins  
Carlton Crowder Crenshaw, III  
Kevin Quang Anh Dao  
Mary Grace Elizabeth Doggett  
David Michael Edwards  
Timothy Patrick Egan  
Molly Katherine Foster  
Heather Rose Fullagar  
Dilip Govindaraju  
Katherine Rose Harbin

Nathan James Hayes  
Cameron Craig Hendrickson  
Alan Michael Henson  
Gerald Kenneth Holstein  
Li Huang  
Mackenzie Mastrangelo Huber  
Marcus Spencer Hulbert  
Donna Reid Johnson  
Ashley Taylor Kile  
Ankush Kumar  
Haley Nicole Lambert  
Richard Alexander Laurie  
Brittany Stanley Lee  
William David Lewis  
Craig David Little  
Michael Lawrence Lyons  
Kelley Matierene  
Justin Edward Mundy  
Christian Bryce North  
Paige Beverly Russell Pace

Sarah Anne Parker  
Jacqueline Reed Petrone  
Grecia Picon  
Travis Robert Powley  
Anna Pendergrass Rankin  
Kathryn Ann Sabol  
Huihong Shen  
Emily Elizabeth Shrader  
Taylor Marie Stewart  
Jonathan Edwards Duncan Stover  
Michael Eric Swanson  
Michelle Elizabeth Talarczyk  
Vira Turchinyak  
Carey Andrew Van  
Ryan Mitchell Vaughan  
Bailey Jo Walsh  
Preston Christopher Walsh  
Alexander David Wetzel  
John William Wood, IV



## CPA Certificate Reclassifications: Inactive Status

Between December 1, 2021, and January 5, 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."

Mark Lawrence Foster, #32302	Raleigh, NC	Daniel H. Moore, #34467	Wake Forest, NC
Sidney Clay Whiteheart, #1316	Clemmons, NC	Arthur Brickman, #30826	Raleigh, NC
Michael Coleman Abernathy, #11941	Apex, NC	Edward Franklin Darnell, #20383	Inman, SC
Abra S. Cullen, #32449	Apex, NC	Margaret Olive McFarland, #26128	Sarasota, FL
Naoum Peter Tsaousis, #41822	Holly Springs, NC	Olusola Abisuga Akintoye, #34372	Cumming, GA
Larissa Redden Broom, #33765	Mills River, NC	Giles Kevin Almond, #14068	Monroe, NC
John Blount Farley, #15941	Greenville, NC	Joanne Durham Baker, #12598	Cape Carteret, NC
Susan Schappert Harper, #19045	Cary, NC	Gary Michael Bost, #28510	Mint Hill, NC
George Ryan Place, #27160	Nashville, NC	Nancy Powell Bourne, #21558	Wake Forest, NC
Brenda Shell Yates, #16330	Julian, NC	Bonnie J. Bowers, #29039	Raleigh, NC
Mark Stephen Dennis, #26883	Charlotte, NC	Bonnie Jean Brown, #33121	Lees Summit, MO
Emilee Somers Gazda, #40248	Greensboro, NC	Clayton McNeill Burns, #31371	Matthews, NC
Susan Bishop McCracken, #16703	Franklin, NC	Tammie Bland Cartledge, #26097	Charlotte, NC
Stephen Harold Schiller, #43552	Blowing Rock, NC	Chasity Lynn Chace, #30845	Wilmington, NC
Amy Elizabeth Shanes, #28015	Albemarle, NC	Michael Edward Collins, #17394	Charlotte, NC
Jeanne McCauley Betts, #21118	Raleigh, NC	Matthew William Deas, #43840	Charlotte, NC
Teresa Ann Boissiere, #22270	Hickory, NC	Carol Kelsey Fornes, #13712	Greenville, NC
Debra G. Clark, #16787	Chandler, AZ	Brenda Jones Fox, #3122	Greensboro, NC
Jessica Diaz, #41249	Clayton, NC	Daniel Robert Gardner, #34509	Waxhaw, NC
Carolyn Grace Hobson, #34821	Nashville, TN	Theresa Roberts Gebhardt, #16027	Charlotte, NC
Stephanie Paige Lyons, #28862	Marvin, NC	Julie Larson Hall, #31254	Kernersville, NC
Jennifer Moths-Fishkin, #37788	Wilmington, NC	Hugo H. Hanson, II, #32222	Barnardsville, NC
Claristeen Redfern, #12128	Raleigh, NC	Lee Ellis Haynes, #31416	Greenville, SC
Bailey Kristen Straughn, #38519	Charlotte, NC	Barbara Gail Hein, #18413	Hendersonville, NC
Raymond Scott Bowen, Jr., #9281	Winston-Salem, NC	Frank Edward Huber, II, #18911	Waxhaw, NC
Carmi Stevenson Brawley, #19819	Fox Point, WI	Lisa Renee Isehour, #32036	Conover, NC
Ralph Lindsay Leonard, #14449	Winston-Salem, NC	Jeffrey Alan Landon, #21077	Matthews, NC
Danny L. Metcalf, #18623	Fletcher, NC	Bryan P. McGrath, #24624	Charlotte, NC
Steven Edward Burdett, #14794	Raleigh, NC	Ronald Edward Miller, #7747	Lewisville, NC
Robert Curtis Adams, #32241	Matthews, NC	Joshua Addison Moore, #35887	Fuquay-Varina, NC
Peter Anthony Chepul, #19309	Charlotte, NC	Rebecca Swanson Moose, #13859	Leland, NC
Teresa Bullard East, #18706	Thomasville, NC	Shoolin H. Patel, #33533	Raleigh, NC
Daniel David Hattendorf, #24649	Concord, NC	Janette Irma Perez, #24089	Raleigh, NC
Robert McKenzie, #15871	Charlotte, NC	Mack Daniel Pridgen, III, #10722	Raleigh, NC
James Maxwell Van Dorn, #38062	Greensboro, NC	Craig Daniel Reisinger, #34439	Charlotte, NC
Jo Anna Knotts-Reynolds, #15887	Charlotte, NC	Joanne Wantz Rockness, #21351	Wilmington, NC
Terrell Hadley Lamb, #14505	Raleigh, NC	Mary Ann Rouse, #14612	Charlotte, NC
Janice Carol Opalinski, #20420	Greensboro, NC	Richard Anthony Sinnes, #25662	Charlotte, NC
Jason Thomas Sandner, #31933	Raleigh, NC	Julia Ann Smith, #12446	Charlotte, NC
Anthony Joseph Forman, #14499	Greensboro, NC	Sheryl Lynn Smith, #28322	Durham, NC
Kenneth Walter Hillman, Jr., #30179	Morehead City, NC	Jeffrey Myers Stone, #15611	Raleigh, NC
Lawrence Walter Marley, #14320	Asheboro, NC	Elizabeth Parke Swann, #12826	High Point, NC
Rhonda E. McNutt, #24922	Concord, NC	Frank van Orsouw, #18486	Durham, NC
David Reinken, #14016	Lake Wylie, SC	Linda Howard Walker, #19271	Raleigh, NC
Paul Larry Baker, #11655	Greenville, SC	Justin Timothy Walter, #32485	Lexington, NC
Justin Grey Carroll, #28988	Raleigh, NC	Michael Dane Ward, Jr., #30412	Louisville, KY
Douglas Wayne Johnson, #42359	Mooresville, NC	Timothy Craig Wicker, #22895	Raleigh, NC
William Sidney Lewis, III, #4177	Matthews, NC	Dale Edward Williams, III, #35999	Grand Cayman
Erica G. Gonzalez DeShong, #33731	Durham, NC	Gregory Mastin Williams, #23483	Zion Crossroads, VA
Daniel James Keef, #40691	Seattle, WA	David Reid Byers, #17871	Atlanta, GA
Richard Lee Rodgers, #37598	Atlanta, GA	Mariah Taylor Holck, #40061	Monterey, CA
Susan Dare Veazey, #25939	Cary, NC	Brian Craig Hunter, #15750	Fairview, NC
Lon David Walters, #24504	Statesville, NC	Milan Khadka, #43833	Raleigh, NC
John W. Galloway, #24648	Charlotte, NC	Steven Michael Sherck, #33759	Charlotte, NC
David Philip Jones, #14953	Grants Pass, OR	Cynthia McDaniel Smith, #21233	Dallas, NC



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## Dates to Remember

Feb. 21	Board Meeting - Raleigh
March 16	Board Meeting - Raleigh
April 15	Office Closed - Good Friday
April 21	Board Meeting - Raleigh
May 16	CPA Certificate Renewal Begins
May 23	Board Meeting - Raleigh
May 30	Office Closed - Memorial Day
June 20	Office Closed - Juneteenth National Independence Day
June 23	Board Meeting
June 30	CPA Certificate Renewal Deadline
July 4	Office Closed - Independence Day
July 25	Board Meeting - Raleigh
July 31	Final Deadline - CPA Certificate Renewal

(Dates and locations subject to change.)

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