



# 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. 01-2023

## Education and Awareness Initiative

*By S. Lynne Sanders, CPA, Deputy Director*

One of the Board’s key strategic initiatives is promoting education and awareness among stakeholders about the State Board, the Uniform CPA Exam, the CPA licensure process, and the CPA profession.

As part of this initiative, the Board formed a Joint Education Task Force with the NCACPA. The Task Force’s primary goal is to bring educators from private universities, public universities, and community colleges together to discuss issues impacting the CPA pipeline and profession, with a particular interest in the upcoming Exam changes due to CPA Evolution.

As Board President Gary R. Massey, CPA, noted in his 2022 Year in Review (12-2022 *Activity Review*), preliminary work by the Task Force indicates that no changes are needed to the current education requirements to sit for the CPA Exam. The Task Force will continue its work in 2023.

The Board’s Executive Staff, current and former Board members, and guests began visiting college and university campuses last fall. We visited nine campuses to provide information on the role of the State Board, applying for and taking the CPA exam, general CPA licensing requirements, and CPA career options.

We visited NC A&T State University, Wake Technical Community College, UNC Wilmington, Elon University, Meredith College, UNC Chapel Hill, Lenoir-Rhyne University, Appalachian State University, and the University of Mount Olive. We’ll be at Fayetteville State University in mid-February for a Lunch and Learn event.

The Board conducted an off-site meeting last year for the first time in many years; the Board met at North Carolina State University in September. The meeting was an excellent opportunity for students to speak one-on-one with Board members about the CPA profession.

In addition, Patricia Hartman, NASBA’s Director of Client Services, led a Lunch and Learn presentation, *Navigating the CPA Exam*. She shared information regarding Exam eligibility requirements, Exam administration, Exam content and structure, and the importance of an Exam strategy.

The Board’s Education and Awareness initiative will continue in 2023. We’ll visit more campuses and plan to hold two Board meetings off-site.

The first 2023 off-site meeting will be on February 20, 2023, at Central Piedmont Community College in Charlotte. Specific information about the meeting will be posted to our website, [nccpaboard.gov](http://nccpaboard.gov), in the next few weeks.

If you have questions about the Board’s education and awareness initiative, or would like us to visit your campus, please contact me at [lynesanders@nccpaboard.gov](mailto:lynesanders@nccpaboard.gov).



### February Board Meeting

The Board will hold its February 20, 2023, meeting at 11:00 a.m. on the Central Piedmont Community College campus in Charlotte. The meeting is open to the public, and the Board encourages all interested parties to attend. For more information, contact the Board at [communications@nccpaboard.gov](mailto:communications@nccpaboard.gov).

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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.*"

## JAMES FREDRICK GRIFFIN | #8583 RALEIGH, NC

**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 October 24, 2022, that:

### FINDINGS OF FACT

1. Respondent was 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 personal service, certified mail, or other method of delivery authorized by N.C. Gen. Stat. §150B-42(a).
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.

### Case No. C2022094

7. The Respondent was subject to an audit of his 2020 CPE. Notwithstanding his representation to the contrary on his annual CPA certificate renewal, the Respondent had not taken an ethics course to meet his 2020 CPE requirement.
8. When the Respondent renewed his CPA certificate and made the representation that he had timely completed ethics CPE, he knew or should have known that representation was false.
9. The Board staff mailed correspondence related to the CPE audit to the Respondent on March 23, 2022, and provided him with twenty-one days to respond. The Respondent did not timely provide a response.
10. On April 20, 2022, the Board staff sent the Respondent an email with an attached copy of the March 23, 2022, correspondence. On April 22, 2022, the Respondent replied to that email, stating that a response would be forthcoming. However, the Respondent never provided a response.

### Case No. C2022148

11. The Board received a complaint against the Respondent from one of his clients (hereinafter "Complainant"). The Complainant asserts that the Respondent is in possession of her tax returns and original documents, and she wants him to return them. She states that the Respondent would not respond to her many attempts to communicate with him by telephone, email, or in person at his business.
12. The Board staff mailed a copy of the complaint to the Respondent on June 6, 2022, and requested his response to the allegations within twenty-one days. The Respondent did not provide a response.

### CONCLUSIONS OF LAW

1. Per N.C. Gen. Stat. §150B-42, this Board Order constitutes a Final Agency Decision of the Board.
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. Respondent James Fredrick Griffin's actions as set out above in regard to Case No. C2022094 constitute violations of Rules 21 NCAC 08N .0202 (deceptive conduct) and .0206 (response to Board inquiry).
4. Respondent James Fredrick Griffin's actions as set out above in regard to Case No. C2022148 constitute violations of Rules 21 NCAC 08N .0206 (response to Board inquiry) and .0212 (due professional care in the performance of an engagement).

**BASED ON THE FOREGOING**, the Board orders in a vote of six (6) to zero (0) that:

1. The Certified Public Accountant certificate issued to Respondent, James Fredrick Griffin, is hereby permanently revoked.
2. 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.

**Disciplinary Actions** continued on page 3.

## FINAL DEADLINE: CPA FIRM REGISTRATION RENEWAL

January 31, 2023, 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, please contact Cammie Emery, Licensing Specialist, at [cemery@nccpaboard.gov](mailto:cemery@nccpaboard.gov) or Buck Winslow, Licensing Manager, at [buckw@nccpaboard.gov](mailto:buckw@nccpaboard.gov).



### WAYNE ALLEN RODDY, #17428 | WAYNE RODDY, CPA PLLC | ASHEVILLE, 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. Wayne Allen Roddy, CPA (hereinafter "Respondent"), is the holder of North Carolina certificate number 17428 as a Certified Public Accountant.
2. Wayne Roddy, CPA, 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. The Respondent Firm received a "Fail" on its engagement peer review for the period ending November 30, 2017, with an acceptance letter date of October 3, 2018.
4. Per 21 NCAC 08M .0106, the Respondent Firm had 60 days to submit the Peer Review Report, Letter of Response, and Final Letter of Acceptance to the Board.
5. Neither the Respondent nor the Respondent Firm submitted the required information to the Board.
6. The Respondent asserts that he was unaware that he was supposed to forward a report to the Board and that the failure to disclose was an oversight.
7. The Respondent Firm has addressed all of the requirements that were placed on it by the AICPA Peer Review Committee regarding the "Fail" on the 2018 report, including having an outside peer reviewer oversee one of its next compilation engagements.
8. The Respondent Firm has also recently completed its most recent peer review for the period ended November 30, 2020. That engagement was completed on June 17, 2021, and had a peer review rating of "Pass."

9. 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. The Respondents failed to comply with Board rules for reporting peer review results.
3. By virtue of the facts set forth above, the Respondents violated 21 NCAC 08N .0213.
4. 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 Respondent Firm shall pay a civil monetary penalty of five hundred dollars (\$500.00) to be remitted with this signed Consent Order.

*This the 24th day of October 2022.*

## REPORTING CPA EXAM CONCERNS

If you experience equipment/functionality issues or environmental disruptions/distractions during your CPA Exam testing session, report those to the test center staff (TCAs) immediately.

If you feel that the equipment/functionality issues or environmental disruptions/distractions prevented you from performing at a level consistent with your knowledge and

skills, you may file a complaint with NASBA. Please submit your complaint within five (5) days of your test date; do not wait to receive your scores before notifying NASBA.

Reporting the issue to the testing site staff (TCAs) or leaving a comment in the survey at the end of the Exam does not take the place of filing a formal complaint with Candidate Care at NASBA.

### Candidate Care at NASBA

You may notify NASBA using any one of the methods below:



[candidatecare@nasba.org](mailto:candidatecare@nasba.org)



866-MY-NASBA  
(866) 696-2722



615-880-4225



Candidate Care  
NASBA Examinations  
150 Fourth Ave. North  
Suite 700  
Nashville, TN 37219

**Note: Candidates should include their own contact information with inquiry. Include your name and address or email address.**

### SUCCESSFUL EXAM CANDIDATES

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

Jaenine Galido Barnes	Anna Elizabeth Marion
Isaac Lane Bell	Diamond Ja'Lisa McKoy
Andrew Nicholas Brooks	Kassidy Faye Muse
George Anthony Brown	Nicole Autumn Pape
Scott Patrick Crabbs	Sally Jane Parker Nobling*
Derik Justin Dean	Tyler Fowlkes Pellarin
Abby Bacon Duncan	Jadyn Allyse Quinn
Michole Marie Greenwood	Samantha Kay Raburn
Hannah Katherine Houston	Joshua Daniel Seest
Joshua James Jackson	Jonathan Maxwell Steele
Ashlyn Drew Kirby	Nathan Donald Steger
Marisa Grace Kolanovic	Christopher Brooks Terry
Rashel Kirsten Korte	Leah Nicole Traumuller
Richard Robert Kraus	Jenny Marie Matias Williams
Alexis Blake Lewis	Victoria Janell Williams
Braden Andrew Magee	

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, the Board's Exam Specialist, at [phyllise@nccpaboard.gov](mailto:phyllise@nccpaboard.gov).

\*Ms. Parker Nobling passed the Exam in September 2022; however, her name was not on the list of successful Exam candidates in the 11-2022 *Activity Review*.

### 2022 Exam Score Release Dates

If the AICPA receives your Exam data file by:

Your target score release date is:

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

Source: AICPA

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

### 50 Years of NC CPA Licensure

Congratulations to the following individuals with an active North Carolina CPA license since January 1973:

John Nelson Spencer, Jr.  
James Marion Stewart, Jr.





## PROPOSED REVISIONS TO CPE PROGRAM STANDARDS

NASBA and the AICPA are accepting comments on proposed revisions to the Statement on Standards for Continuing Professional Education (CPE) Programs (*Standards*). Published jointly by NASBA and the AICPA, the *Standards* provide a framework for the development, presentation, measurement, and reporting of CPE programs.

Last revised in 2019, most of the proposed revisions represent clarifications within the *Standards*. For example, one proposed revision clarifies that Group Live and Group Internet Based programs are determined by how the learner interacts with other participants and the instructor instead of how the learner consumes the activity.

According to a recent release, “The revised *Standards* would clarify how to award CPE credit when multiple presenters are actively involved in running one CPE program session. They would also clarify how to communicate and document the required attendance and monitoring mechanisms for this program, as well as specific examples of each delivery method with web-enabled, two-way video participation to be included as a Group Live program.”

The Exposure Draft is available for download from <https://bit.ly/3PJNnyt>. You may submit comments to [comments@nasba.org](mailto:comments@nasba.org) through March 31, 2023.

## BOARD PRESIDENT HONORED BY NC STATE

The NC State Poole College of Management recently honored Board President Gary R. Massey, CPA, with the *Distinguished MAC Friend of the Program Award*.



Sharon Bryson, NCACPA CEO, with Gary R. Massey, CPA, at the Fourth Annual MAC Awards.

The award recognizes professionals that have made significant contributions to the Jenkins MAC program but did not graduate from NC State or Jenkins MAC.

For over 20 years, Mr. Massey has supported the Jenkins MAC Program, even though it did not exist when he began his accounting career 40 years ago. He received his Bachelor of Arts in accounting and business management from Poole College in 1978.

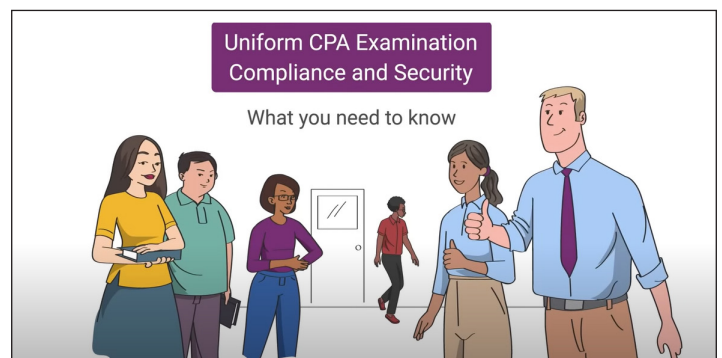
Mr. Massey has been an Accounting Department Advisory Board member since 2018.

## EXAM CONDUCT AND NON-DISCLOSURE AGREEMENT

On January 4, 2023, the AICPA starting requiring acceptance of a Uniform CPA Examination Conduct and Non-Disclosure Agreement as part of the Exam scheduling process through Prometric.

The agreement outlines a code of conduct for maintaining the secrecy and confidentiality of the Exam Content. A link to the full text of the Uniform CPA Examination Conduct and Non-Disclosure Agreement is available on page 24 of *The Candidate Bulletin*.

To view a quick video that explains everything you need to know, please visit <https://bit.ly/3jHlc0d>.



## Staff Spotlight: Lisa Hearne-Bogle

**What is your role with the Board, and how long have you been with the Board?** I am the Communications Officer and have been with the Board since September 1996. I sometimes say that I knew this would be a great place to work because my first day was a holiday (Labor Day).

**What are your duties with the Board?** The broad description of my job is “developing, managing, and administering internal and external information efforts for the Board to keep applicants, candidates, licensees, and the public informed of the Board’s activities, policies, programs, and services as well as emerging issues and regulation of the profession.”

My essential duties include writing and editing the *Activity Review*, updating the website content, managing our social media channels, composing, compiling, and maintaining the materials for Board meetings, managing the Board’s Exam voucher program, creating and distributing press releases, and responding to public record requests.

**What is a typical day for you at the Board?** Before I do anything work-related, I have a Diet Dr. Pepper or Mt. Dew Zero Sugar. Some people like coffee, but I prefer my caffeine cold and bubbly! Fun fact, I’ve never tasted coffee because I can’t get past the smell. To me, all coffee smells like scorched beans, regardless of the flavor.

I don’t think there is a typical day at the Board, but I usually start by responding to voicemails and emails and then posting to our Twitter, LinkedIn, Facebook, and Instagram accounts. Then, I’ll check in with the Executive Staff to see if they need anything from me, and then I’ll move on to working on the newsletter, the Board meeting materials, or whatever else is on my calendar.

**What do you like about your job?** I like that there is no typical day; every day is different. In between my regular work, I may help an Exam candidate figure out something about their Notice to Schedule, or I may talk with someone from the NCACPA or NC Department of Revenue about a CPA. I may work with Lynne Sanders, our Deputy Director, on something for the Board’s Education & Awareness Initiative, or I may research something for David Nance, our Executive Director.

I am very excited about our outreach and technology projects. In 2022, the Executive Staff and Board members began visiting college campuses to speak directly to students and educators about the CPA profession, taking the CPA Exam, and getting licensed as a North Carolina CPA. The visits are an excellent way for students and educators to interact one-on-one with the Board, and the feedback has been overwhelmingly positive.

We are working with our software vendor to create a self-service portal allowing applicants to complete and submit forms directly to us through the website. The portal will include the annual renewals and a CPE tracker. That should make things easier for everyone. Plus, we are revamping our website to make it more user-friendly with a more modern look.

I love it when a person I have helped calls or emails me to tell me they passed the Exam or their license application is on that month’s meeting agenda. I’m usually just as excited as they are!

**What do you want people to know about the Board?** I want people to know that we are here to help. Whether you are interested in taking the CPA Exam and don’t know where to start, are already a CPA and have questions about the CPE requirement, or are a consumer who has an issue with a CPA not returning your records, we are here for you.

I’ve heard people say that the Board is only interested in disciplining CPAs or only cares about the rules. Our mandate is to protect the public. To do that, we must ensure that only those who meet the statutory and administrative code requirements are licensed and that those licensees comply with the statutes and rules. When someone doesn’t meet the criteria or doesn’t follow the rules, we have an obligation to the public to take action. That action may be an email reminding a CPA to include their license number on their website or a public hearing where the Board revokes a person’s CPA license because of unethical actions.

We don’t do what we do because we like disciplining people; we do it to protect the public interest and to keep the CPA license trusted, respected, and valuable.

**What would you like people to know about you?** I’m a newlywed (I married Jim in June 2022), a breast cancer survivor, a North Carolina native, an NCSU graduate, and a big fan of sticky-notes.



I love 80s music--anything from Dokken to Bel Biv DeVoe to Eurythmics. I am directionally challenged so I depend on GPS. I am a dog mom, a feeder of feral cats, and the reluctant owner of a hedgehog. I’d rather have a grilled cheese sandwich (made with hoop cheese, please) than a meal at a fancy restaurant.

**What do you like to do in your free time? Do you have any hobbies?** I’m an avid reader and I enjoy watching TV shows, movies, and documentaries with my husband. I don’t have a green thumb, but we have made our yard into a pollinator pit stop on the Butterfly Highway. It’s pretty interesting to be part of the butterfly conservation effort. I have a collection of scale model ‘65, ‘66, and ‘67 Ford Mustangs. I dream of having a ‘66 red Mustang convertible to drive around town. I’m not picky; if someone wants to give me a ‘65 or ‘67, I’ll take it!

## Inactive Status

In December 2022, 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)].

Robert William Adams, #14549 ..... Gastonia, NC  
 Teal Moffett Adams, #25087 ..... Burlington, NC  
 Vicki Carol Anderson, #32211 ..... Concord, NC  
 Elizabeth Riegel Barry, #35794 ..... Charlotte, NC  
 Linda Rae Beja, #22373 ..... Anchorage, AK  
 Karla Jernigan Bennett, #27015 ..... Wilmington, NC  
 Michael David Blinson, #12582 ..... Clayton, NC  
 Anne Oldenburg Brady, #16621 ..... Durham, NC  
 Lucy Bray Senter Brickley, #16432 ..... Raleigh, NC  
 Mark Christopher Burgin, #26576 ..... Raleigh, NC  
 Emily Pressley Byerly, #35697 ..... Lexington, NC  
 Bernard V. Cates, #13959 ..... Newnan, GA  
 Kristen McMichael Coleman, #34899 ..... Charlotte, NC  
 Jeffrey Alan Crawford, #42600 ..... Denver, NC  
 Nathan Joel Diering, #32753 ..... Raleigh, NC  
 Dania Duarte, #33721 ..... Cary, NC  
 Pamela Sifford Dubois, #19966 ..... Concord, NC  
 James Bradley Elam, #40343 ..... Charlotte, NC  
 Susan Bost Fearrington, #19136 ..... Mt. Pleasant, NC  
 Edward M. Fidelman, #24860 ..... Arden, NC  
 Isaac Gambill Forester, #18072 ..... North Wilkesboro, NC  
 Katherine Lawson Hampton, #36318 ..... Mt. Ulla, NC  
 Larry Bryan Harris, #15077 ..... Asheville, NC  
 Pamela Ann Hogan, #16277 ..... Hendersonville, NC  
 Deborah Young James, #30301 ..... Lincolnton, NC  
 Anne Brown Jones, #13989 ..... Cornelius, NC  
 Mary Ann Kiriakides, #14101 ..... Greenville, SC  
 James Brett Lukens, #24205 ..... Asheville, NC  
 Weixuan Luo, #39714 ..... Cornelius, NC  
 Rajeeve Madan, #10962 ..... Marietta, GA  
 Peter Wade McDanel, #16423 ..... East Flat Rock, NC  
 Scott Joseph Miller, #17259 ..... Charlotte, NC  
 Lori Ann Mitchell, #38801 ..... Sanford, NC  
 Thomas Walter Mitchell, #30901 ..... Greensboro, NC  
 Laurie Milholen Nunnery, #20767 ..... Cary, NC  
 Henry Stuart Parker Jr., #17423 ..... Roxboro, NC  
 Teresa Stuart Pore, #25775 ..... Angier, NC  
 Jeffrey Ryan Rabinovich, #39795 ..... Cincinnati, OH  
 Robert Gary Rabon, #12380 ..... Raleigh, NC  
 Erin Michelle Rieddle, #41275 ..... Fort Mill, SC  
 James Edward Roberson, #24931 ..... Durham, NC  
 Kimberly A. Ruefenacht, #22628 ..... Summerfield, NC  
 John Peter Schefke, #36886 ..... Apex, NC  
 George Simms, #32621 ..... Fairfax, VA  
 Meredith Anne Sloboda, #42669 ..... Roanoke, VA  
 Craig Allen Swecker, #21998 ..... Greensboro, NC  
 Caleb G. Tevis, #34702 ..... Greensboro, NC  
 Anthony Matteo Tringali, #28817 ..... Charlotte, NC  
 Mark Joseph Wahl, #18253 ..... Matthews, NC  
 Alan Edward Whitley, #24459 ..... Salisbury, NC  
 Timothy Alan Williams, #23232 ..... Lincolnton, NC  
 Karen Malette Wilson, #17577 ..... Winston-Salem, NC

## CPA Certificates Issued

On December 19, 2022, the Board approved the following individuals for North Carolina CPA licensure:

Patrick Joseph Anderson	Raquelle Yvonne LeBlanc
Kyle Robert Archard	Abigail Leigh Lewis
David Jared Auger	Rafael Loza
Abbey Kate Baxter	Samuel Caleb Main
Simon Belokowsky	Jennie Lee McDaniel
Adam Ross Bernhard	David William Neal
John Brijeski	Rana Jamal Odeh
Sarah Nichole Cassel	Jessica Suzanne Page
Joshua Fieno Cathey	McKenzie Taylor Peacock
Taylor Hart Cook	Owen Ross Phillips
Keenan Mikle D'Arcy	Sally Yukevich Probst
Noah Taylor Davison	Carly Gabrielle Proctor
Kaitlyn Quinn Day	Abby Joyner Radford
Derik Justin Dean	Sierra Kathleen Rolon
Abby Bacon Duncan	Ebenezer Sampene
Isaiah Zachary Files	Andrew Cook Shelton
Ansley Grace Fleming	Jacob Alexander Smith
Davidson B. Gillette	Shantavius O'Neal Speaks
Xin Gu	Marissa Kaye Spillars
Mary Duval Guest	Sarah M. Stromme
Claudia Frances Holland	William Jeffrey Taylor
Kathryn Marie Hollis	Bryant McPhail Tiller
Abigail Anne Joselyn	Richard Trang
Jonathan Daniel Kemp	Emily Elizabeth Tucker
Jenny Paige Kerley	Lewis Edwin Watson V
Ashlyn Drew Kirby	Sarah Margaret Wuerfel
Charles James Kolenik	

## CPA Certificate Reclassifications

On December 19, 2022, the Board approved the applications for CPA certificate reclassification submitted by the following individuals:

### Reinstatement

Kathrynne Paige Anna, #40957	Charlotte, NC
Kim Mangano Edvardsson, #16257	Pittsburgh, PA
Dezheng Li, #43282	Waxhaw, NC
Erin Rosaleen Wright, #39705	Henrico, VA

### Reissuance

Richie Darnell Phillips, #27640	Hickory, NC
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## 2023 Dates to Remember

*DATES, TIMES, AND LOCATIONS ARE SUBJECT TO CHANGE.*

Jan. 31, 2023	Final Deadline: CPA Firm Renewal & Peer Review Compliance Reporting
Feb. 20, 2023	Board Meeting, Charlotte
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

*2,000 copies of this document were printed in January 2023 at an estimated cost of \$2,075 or approximately \$1.04 per copy.*