



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 • No. 02-2023

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.

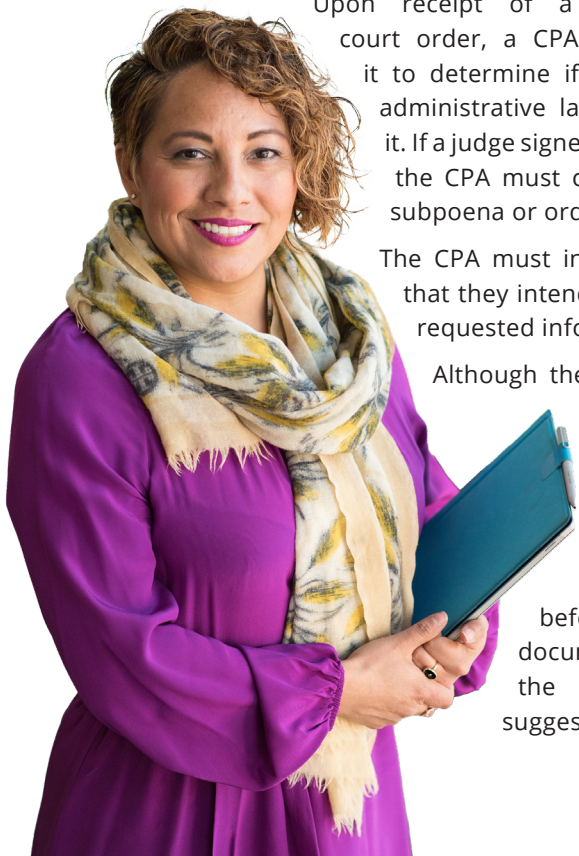
If, despite the above actions, the CPA cannot reach an agreement with the involved parties, then the CPA should strongly consider hiring an attorney. An attorney will draft an objection to the subpoena and can help identify other privileges that may apply.

Subpoena for Client Records

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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.

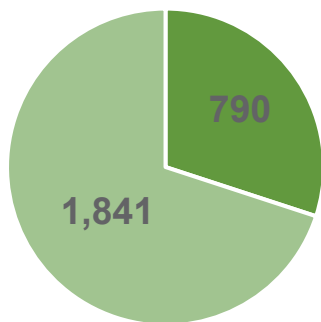
BASED UPON THE FOREGOING, the Board makes the following Conclusions of Law:

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:

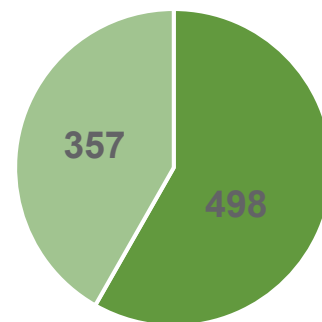
1. The Respondent is hereby censured.
2. The Respondents shall pay a five hundred dollar (\$500) civil monetary penalty, to be remitted with this signed Consent Order.
3. All professional staff in the Respondent Firm that work on review engagements shall participate in at least four (4) hours of continuing 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
■ Re-Exam

CPA License Applications Approved in 2022



■ Original
■ Reciprocal

Subpoena for Client Records

continued from page 1

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.

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.

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.

2024 CPA EXAM BLUEPRINTS

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 31, 2023
 April 23, 2023
 May 16, 2023
 June 8, 2023
 June 30, 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.

2022 CPA Exam Pass Rates (All Candidates)

Section	Q1	Q2	Q3	Q4	Cumulative
AUD	46.35%	49.13%	48.67%	47.21%	48.16%
BEC	57.33%	61.53%	59.91%	60.30%	59.68%
FAR	44.95%	45.66%	44.30%	40.67%	44.93%
REG	60.03%	61.25%	61.78%	56.41%	61.10%

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 aliceg@nccpaboard.gov, or Buck Winslow, Licensing Manager, at buckw@nccpaboard.gov.

CPA EXAM PERFORMANCE SUMMARY: 2022 Q-4 NORTH CAROLINA

OVERALL PERFORMANCE

Unique Candidates	713
New Candidates	179
Total Sections	947
Passing 4 th Section	108
Sections/Candidates	1.33
Pass Rate	51.85%
Average Score	71.62

SECTION PERFORMANCE

	Sections	Avg. Score	% Pass
First time	330	71.58	55.15%
Re-Exam	613	71.69	50.08%
AUD	248	71.69	52.82%
BEC	194	76.65	62.37%
FAR	295	68.89	45.76%
REG	210	70.72	49.52%

JURISDICTION RANKING

(Out of 55 Jurisdictions)

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

Staff Spotlight: Vanessa 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 fur babies: 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	Nicole Marie Landes, #44108	AUSTRALIA
Susan Elaine Anderson, #21657	Whitsett, NC	John Craig Lawlor, #23442	Raleigh, NC
Ina Renee Balentine, #44751	Georgetown, KY	Jeffrey Charles Lewis, #20749	Greensboro, NC
Dennis Wayne Ball, #13380	New Bern, NC	Ke Li, #39800	Plantation, FL
Patricia M. Powell Biscoe, #35843	Wilmington, NC	Michael Howard Lippman, #13596	Rockville, MD
Suzanne Green Bledsoe, #19558	Charlotte, NC	Callie Elizabeth Luckadoo, #40136	Shelby, NC
Kenneth Wayne Boyles, #12785	Winston-Salem, NC	David John Ludwin, #41680	Biltmore Lake, NC
Elizabeth Prunka Breen, #32730	Davidson, NC	Benjamin Franklin McGilvray III, #12504	Wake Forest, NC
Ana Cristina Brugh, #35583	Greensboro, NC	Diane W. Michot, #31843	Chattanooga, TN
Edward Carroll Jr., #17623	Raleigh, NC	Robert Mitchell, #16132	Cary, NC
James Andrew Cavender, #20093	Wilmington, NC	Janice Pittman Mull, #25995	Salisbury, NC
James Paul Cole, #27328	Raleigh, NC	Jonathan Scott Nance, #17975	Burlington, NC
Stephen Joseph Connor, #24781	Hudson, NC	Charles Kirk Neugent, #35946	Harrisburg, NC
Edward Roy Cook, #14181	Charlotte, NC	Brett Allen Paduch, #33013	Johnson City, TN
Steven Richard Crane, #20914	Newtown, PA	Laura Anne Pearson, #39075	Hollywood, FL
Thomas Eugene Croffut, #18578	Primm Springs, TN	Katherine Ann Pellack, #20165	Raleigh, NC
Jennifer Acklin Dakin, #27334	Franklin, TN	Meredith Stanley Piatt, #25256	Greensboro, NC
Margaret S. Dietrich, #32845	Charlotte, NC	Nancy Croy Ramey, #28523	Tarpon Springs, FL
Brandon William DiStefano, #35641	Charlotte, NC	Larry Dwayne Richardson, #15507	West Jefferson, NC
Kenneth Duarte, #34502	Cary, NC	John Philip Rotchford, #43208	Raleigh, NC
Wendy Tucker Earp, #20034	Raleigh, NC	Jeff Alexander Saleeby, #25839	Clover, SC
Terry Ray Edwards, #15847	Kings Mountain, NC	William Ranza Sheets, #41363	Ripley, WV
Dorothy Elaine Frost, #17537	Kernersville, NC	Susan Gregg Shepard, #8801	Belmont, NC
Owen James Gaffney III, #43945	Marina Del Rey, CA	Makiko Kusuda Simmons, #43714	St. Paul, MN
Anne White Godwin, #16479	Raleigh, NC	Loren John Snyder Jr., #24501	Charlotte, NC
Melissa Long Goodson, #13422	Greenville, NC	Michael Allen Spence, #21706	Durham, NC
Deborah Stephens Grissom, #16137	Lumberton, NC	Bernadette McMullen Spong, #14704	Wilmington, NC
Larry Dewayne Harrelson, #16446	Black Mountain, NC	Darrell Keith Staton, #15902	Fayetteville, NC
Robert Melvin Heer III, #45188	Huntersville, NC	Jamie Lynn Stevens, #40398	Huntersville, NC
Anna Nicole Henson, #35552	New York, NY	Claudia Nieman Stoltz, #23078	Wake Forest, NC
John Stockton Hobart, #28702	Hampton, VA	Thomas William Suttles, #12337	Hudson, NC
Laster Bryce Holder, #10957	Boone, NC	Timothy Scott Sweeney, #15376	Sherrills Ford, NC
Devone Lee Holmes, #15082	Durham, NC	Paul Deward Thomas, #13917	Raleigh, NC
John Willis Howard, #31318	Eden Prairie, MN	Sherri Bowers Tippet, #16794	Thomasville, NC
Christine Marie Hutchens, #24017	Apex, NC	Wanda Beatrice Tullis, #21747	Connelly Springs, NC
Donna Batchelor Johnson, #19856	Broadway, NC	Pamela Lynn Wedding, #31442	Oak Island, NC
Kenneth A. Kaplan, #23996	Asheville, NC	Tyler Christopher Wooten, #42911	Apex, NC
Pamela Moehle Kelly, #20562	Holly Springs, NC	Danna Leslie Wortman, #13843	Winston Salem, NC
Kevin Henry Lambert, #20481	Charlotte, 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	Ciara Therese Mottley
Jazmine Linnette Anderson	Hannah Rose Moyles
Stephanie Lyn Angle	Niall Patrick Nugent
Curtis William Averre	Breanna Bowers Oliver
Jonathan Porter Babb Jr.	Mila Osipov
Kellie Kaiser Baker	Juan Antonio Pagan-Gonzalez
Parker Alan Benfield	Alexander Palumbo
Clara Elizabeth Blackstock	Reed Logan Parris
Mary Kenzie Bobbett	John Alexander Pearce
Sarah Jean Botts	Alec Matthew Pedroza
Justin Taylor Brasher	Jo Luise Penninger
Collin Andrew Brooks	Benjamin Jacob Perry
Kevin Robert Buccini	Allison Leigh Powell
William James Burton	Olivia Paige Richardson
Karen Ninoska Chilcott	Jamison Lauderdale Russ
Nicole Gabriela Colmenares	Zachary Allan Rutledge
Gabriel Mason Davis	Daniel Jon Rutt
Julie Anne Dodson	Regina Louise Ryan
Kelsey Rae Fields	Zane Edward Sabbert
Susan Jess Fowler	Kyle Bernhard Schindler
Peter Lind Fromke	Charles Frederick Seals
Zachary Alan Gemmell	Arianna Maryam Shahin
Mohamed Hamed	Mackenzie Jane Smith
Grace Kathryn Harward	Parker Steven Smith
Megan Colette Higgins	Taylor Sharpe Spell
Pressley Curtis Hillard	Marissa Kaye Spillars
Kingsley O.U. Ifedi	William Decker Spinetto
Douglas Andrew Isenhour	Anna Frances Thompson
Jaimin Dharmesh Joshi	Uige Ujaan
Keri Lynn Kenkel	Christopher Brooks Vaughn
Christian Alexander Keoleian	Juan Camilo Vigoya-Astroz
Capron Grace Kester	Kim Ngan Thi Vu
Wesley Eron Knott	Maria Victoria Washington
Allison Leigh Lawley	Stephanie Marie Wells
Christian Chadwick Lynch	Matthew Russell White
Shannon Aleese McLeod	Courtney Ann Windsor
Daniel Allen Millick	Garrett Ray Woods
Laura Colleen Miranda	Samuel John Young
Tavish Arness Mitchell	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.

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



CPA CERTIFICATES ISSUED

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

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

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	Apex, NC
Karen M. Furstenberg, #30539	Cornelius, NC
Amy Keistler Marshall, #21614	Raleigh, NC
Kimberly Loraine Pittard, # 37811	Concord, NC
Amy Jo Rogers, #36765	Wrightsville Beach, NC
Lezlie Elizabeth Spencer, #36282	Smyrna, GA

Reissuance

Tracie Davis Youngblood, #36972	Panama City Beach, FL
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State Board of CPA Examiners

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Member, Greensboro

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Executive Director
David R. Nance, CPA

Deputy Director
S. Lynne Sanders, CPA

Staff Attorney
Frank X. Trainor III, Esq.

Legal Counsel
Noel L. Allen, Esq.

Administrative Services
Felecia F. Ashe
Vanessia L. Willett

Communications
Lisa Hearne-Bogle

Examinations
Phyllis W. Elliott

Licensing
Alice Grigsby
Cammie Emery
Buck Winslow

Professional Standards
Mary Beth Britt
Julia L. Mayo
Jeffrey Tankard

North Carolina State Board of
Certified Public Accountant Examiners
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Raleigh NC 27605-2827

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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