

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. 03-2023

Proposed Changes to Model Rules on CPA Exam Would Extend Credit Window

On February 15, 2023, NASBA’s Uniform Accountancy Act (UAA) Committee released a revised exposure draft incorporating additional amendments to the UAA’s Model Rules related to the Uniform CPA Exam.

The revised exposure draft provides that once a candidate has passed one section of the Exam, their jurisdiction will provide them with a rolling twenty-four (24) month period (currently 18 months) to pass the remaining Exam sections.

The proposed changes also seek uniformity to the date from which boards of accountancy calculate credit by starting the 24-month rolling window on the date NASBA releases the passing score to the candidate or the Board.

In addition to providing uniformity, calculating the Exam section pass date this way would not penalize candidates for score delays when Exam content or structure changes occur.

The amended exposure draft also clarifies the situations in which boards of accountancy may extend a candidate’s rolling 24-month conditional credit window.

As proposed, UAA Rule 5-7 Retake and granting of credit requirements, would be rewritten to include:

- * A candidate may take the Exam sections individually in any order, and the credit for any passed section would be valid for twenty-four (24) months from the date NASBA

releases the passing score to a candidate or a board of accountancy;

- * A candidate must pass all Exam sections within the rolling 24-month window that concludes on the date a candidate sits for the final passed section, regardless of when NASBA releases the passing score to a candidate or a board of accountancy.
- * If a candidate does not pass all sections within the rolling 24-month window, credit for any section passed outside the rolling 24-month window will expire;
- * A candidate cannot attempt to take a failed section before receiving a score notice for that section;
- * A candidate will be a successful Exam candidate if they pass all sections within the rolling 24-month window;
- * A candidate will retain credit for any Exam section passed in one jurisdiction if the other jurisdiction would have given credit under its applicable requirements; and
- * A board of accountancy will have the authority to extend a candidate’s conditional credit at its discretion.

The full text of the revised exposure draft is available at <https://bit.ly/41SQiUs>.

Interested parties should submit comments or recommendations to uaacomment@nasba.org by April 17, 2023.

PTE Legislation

As of March 15, 2023, the North Carolina Senate and House bills (SB174 and HB 228) that include technical corrections to North Carolina’s Pass-Through Entity (PTE) tax law are making their way through the General Assembly committee review process.

To learn the latest on the PTE legislation, check the NC General Assembly website (ncleg.gov), the NC Department of Revenue website (ncdor.gov), or contact Robert Broome, the NCACPA’s Director of Advocacy at rbroome@ncacpa.org.

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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."

MAC WAYNE BILLINGS, #27315 | 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. Mac Wayne Billings, CPA (hereinafter "Respondent"), is the holder of North Carolina certificate number 27315 as a Certified Public Accountant.
2. On June 21, 2022, a Bill of Indictment was filed in the United States District Court for the Western District of North Carolina alleging that the Respondent engaged in securities fraud in violation of 15 U.S.C. §§ 78j and 78ff.
3. According to allegations contained in the Indictment, between 2012 and 2019, the Respondent obtained more than \$3.6 million by engaging in securities fraud through his company, Alpha Finance Company (hereinafter "Alpha"). The United States and the Respondent entered a plea agreement admitting that the loss amount was between \$550,000 and \$1.5 million.
4. On September 13, 2022, in furtherance of a plea agreement to resolve the matter, the United States Attorney's Office filed a Factual Basis in support of the plea agreement. Per that Factual Basis, the Respondent "acted knowingly, willfully, and with the intent to deceive, manipulate or defraud Alpha's investors" and the Respondent's "misrepresentations and failure to disclose material facts were not the result of accident, mistake, or mere negligence."
5. The Respondent certified that he did not dispute the Factual Basis. The Respondent will be sentenced by the federal court sometime in early 2023.
6. 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 Rules 21 NCAC 08N .0202 (Deceptive Conduct) and .0203 (Discreditable Conduct).
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 Certified Public Accountant certificate issued to the Respondent, Mac Wayne Billings, is hereby permanently revoked.
2. The Respondent must return his certificate to the Board within fifteen (15) days of his receipt of the Board's notification of its approval of this Consent Order.
3. The 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 the Respondent claim or attempt to use any practice privileges in any other state based upon his permanently revoked North Carolina certificate.

Prometric to Stop Accepting Expired IDs

Effective July 1, 2023, Exam candidates who present an expired ID at a Prometric site will not be allowed to test. Prometric accepted expired IDs during the height of the pandemic because most departments of motor vehicles and state government offices were not open or not operating under their standard guidelines.

Information on the primary and secondary forms of identification that Prometric accepts is listed in NASBA's Candidate Bulletin (<https://bit.ly/3ZUdks6>).



ANDREW K. HARRIS, #27787 | ANDREW K. HARRIS, CPA, PLLC | 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. Andrew K. Harris, CPA (hereinafter “Respondent”), is the holder of North Carolina certificate number 27787 as a Certified Public Accountant.
2. Andrew K. Harris, 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.”

Case Nos. C2021197-1 and C2021197-2

3. The Respondent disclosed to the Board that he had received two federal tax lien notices from the Internal Revenue Service due to his failure to timely pay withholding taxes. The first lien was assessed on December 30, 2019, for the tax period ending September 30, 2019. The second lien was assessed on April 12, 2021, for the tax period ending March 31, 2020.
4. The Respondent later provided documentation showing that he paid the taxes late after receiving notices of the liens.

Case No. C2022177

5. One of the Respondent’s clients filed a complaint alleging that she had engaged the Respondent in 2020 to prepare her taxes. Afterward, she became aware that there were issues with her taxes. She was unable to contact the Respondent and found out that he had closed the office location where she did business with him.
6. The Respondent responded by asserting that the client’s taxes were rejected by the IRS because she had not provided him with proof of health insurance coverage. After receiving the complaint, he obtained the documentation from the client and submitted her taxes.

Case No. C2022233

7. Another of the Respondent’s clients filed a complaint asserting that she had engaged the Respondent to prepare her taxes in April 2022. Soon thereafter, the Respondent became unresponsive. The Respondent asserted that he had COVID in July and August 2022. He pointed out that the filing deadline had not yet passed. The parties moved forward with the engagement, and the client later confirmed that the Respondent had filed her taxes.

Case No. C2022280

8. A third client filed a complaint asserting that she had engaged the Respondent to prepare her taxes in February 2022. Her sons engaged the Respondent

to prepare their corporate taxes in March 2022. The Respondent became unresponsive, so she filed her complaint in October 2022.

9. The Respondent replied that he intended to prepare the taxes in a timely manner, but he contracted COVID. Following receipt of the complaint, he prepared the clients’ individual and corporate taxes.
10. The complainant later confirmed that her taxes had been prepared and delivered to her.

Facts Relevant to All Complaints

11. The Respondent has provided documentation of an underlying health condition that contributed to his inability to properly service his clients and administer the Respondent Firm pursuant to applicable standards. He further provided documentation of ongoing treatment for that condition and has shown a willingness to continue that treatment.
12. The Respondent had expanded his practice by purchasing another firm. This resulted in multiple office locations. The Respondent has asserted that some of his difficulties in servicing clients arose from attempting to service clients at multiple locations. He subsequently closed all but one of his office locations.
13. The Respondent has asserted that he had contracted COVID during part of the relevant time period for the foregoing complaints.
14. 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. Per Section 3.20 of Session Law 2020-97, the North Carolina General Assembly authorized State agencies to exercise regulatory flexibility during the Coronavirus emergency in order to protect the economic well-being of the citizens and businesses of North Carolina.

Harris Order
continued on page 4

Harris Order

continued from page 3

The Board finds that some of the conduct involved in this case occurred during the time period of the Coronavirus emergency.

3. The facts alleged in Case Nos. C2022177, C2022233 and C2022280 constitute violations of 21 NCAC 08N .0212(2) (due professional care in the performance of an engagement).
4. The facts alleged regarding Case Nos. C2021197-1 and C2021197-2 constitute violations of 21 NCAC 08N .0203 (discreditable conduct) and .0207 (violation of tax laws).
5. 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's Certified Public Accountant certificate is hereby suspended for five (5) years. The suspension is stayed. The Respondent expressly consents to having his stay lifted immediately upon a finding by the Board's Professional Standards Committee that any one of the following obligations has not been met.
 - a. As a condition of the stay, during the five-year period, The Respondent shall provide the Board with quarterly monitoring reports from a qualified provider showing that the Respondent is receiving treatment of the condition set forth in Finding of Fact No. 11. Upon recommendation of the provider, the Board's Professional Standards Committee may, in its discretion, relieve the Respondent of this monitoring requirement.
 - b. The Respondents may not engage in any services subject to peer review.
 - c. The Respondent may only supervise one office location.

NATHAN PETER SNIDER, #36155 | 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 stipulate to the following:

1. Nathan Peter Snider, CPA (hereinafter "Respondent"), was the holder of North Carolina certificate number 36155 as a Certified Public Accountant.
2. The Board received a complaint from one of the Respondent's clients.
3. The Respondent failed to respond to his client's requests to provide financial records.
4. Upon receiving the complaint, the Board Staff attempted to communicate with the Respondent via regular mail, email, and certified mail.
5. The Respondent did not timely respond to any of the Board's communications.
6. The Respondent's North Carolina CPA certificate renewal was due on July 31, 2022. The Respondent did not renew his CPA certificate and, as a result, the certificate was placed on forfeit status on August 4, 2022.
7. 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 Rules 21 NCAC 08N .0305 (Client Records) and .0212(2) (due professional care).
3. The Respondent's failure to respond to Board inquiries violates Rule 21 NCAC 08N.0206 (Cooperation with Board Inquiry).
4. 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's CPA certificate is suspended for one year beginning on the date that the Respondent was placed on forfeit status.
2. The Respondent must return his certificate to the Board within fifteen (15) days of his receipt of the Board's notification of its approval of this Consent Order.
3. The 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 suspended North Carolina certificate.

GEORGE LYON AUSTIN, #31550 | AUSTIN CPA, PC | 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. George Lyon Austin, CPA (hereinafter “Respondent”), is the holder of North Carolina certificate number 31550 as a Certified Public Accountant.
2. Austin CPA, PC (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 Respondents received a fail on an engagement peer review for the period ended October 31, 2019, with an acceptance letter date of December 23, 2021.
5. The peer review report found that for an agreed-upon procedure, the Respondent Firm did not obtain any of the required management representations and the letter obtained was not properly dated. It also noted that the report was not titled in accordance with standards.
6. The Respondents did not properly report the results of the failed peer review to the Board, as required by Board rules.
7. The Respondent Firm asserted that it failed to notify the Board of the failed peer review due to its misunderstanding that the peer review report, response letter and letter of acceptance would be forwarded to the Board from the AICPA’s Prima System.
8. The Respondent Firm has stated that it is no longer performing the agreed-upon procedure engagement or other services subject to peer review.
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 failure of the Respondent Firm to perform attest and assurance services in accordance with standards is a

violation of Rules 21 NCAC 08N .0212 (Competence) and .0404 (Accounting and Review Services Standards).

3. The failure to report the failed peer review constitutes a violation of Rules 21 NCAC 08M .0106(a)(4) (disclosure of peer review results) and 21 NCAC 08N .0213 (violation of other rules).
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 Respondents shall pay a five hundred dollar (\$500) civil monetary penalty, to be remitted with this signed Consent Order.
3. Should the Respondent Firm engage in services subject to peer review in the future, the first such engagement would be subject to pre-issuance review.

ACCESSIBILITY INTERFACE ADDED TO WEBSITE

If you have visited the Board’s website, nccpaboard.gov, in the past several weeks, you may have noticed a blue and white stick figure icon on the homepage.

The icon is for an accessibility interface from accessiBE that allows persons with specific disabilities to adjust the website’s user interface (UI) to their needs.

Additionally, the website utilizes an AI-based application that runs in the background and optimizes its accessibility.

This application remediates the website’s HTML by adapting its functionality and behavior for screen-readers used by blind users and keyboard functions used by individuals with motor impairments.

Despite our efforts to adhere to the World Wide Web Consortium’s (W3C) Web Content Accessibility Guidelines 2.1 (WCAG 2.1) at the AA level, there may be pages or sections of the website that are not fully accessible.

As we redesign the Board’s website (available this summer), we are trying to create a website accessible to the broadest possible audience, regardless of ability.

If you have questions about the website’s accessibility, please contact the Board at communications@nccpaboard.gov.



MY CPA STORY: R. REX ROUSE, JR., CPA

When I was in the fourth grade, my father, the parts manager at Raleigh Tractor & Truck, came home after work one day and asked me if I knew what profession I wanted to go into. I told him I wanted to go to UNC.



He said, "No, what profession or job do you want to do when you get out?" When I told him I hadn't thought much about it, he said he would like me to consider being a CPA.

He explained that there had been an inventory observation that day, and he was impressed

by the questions he was asked by the auditor, Mr. Parnell [Carl M. Parnell was a member of the State Board of CPA Examiners.].

I asked my father if I could study to be a CPA at UNC. My father told me Carolina had a great business school, so I went to UNC and majored in accounting. That was that, and I never had any reason to look back.

My certificate number is 2267; I have one of the lowest numbers still in use. I'm 84, and I work about 40 hours a week. I still enjoy working as a CPA; I think it helps prevent me from getting Alzheimer's or dementia.

Mr. Rouse, a partner in the firm, Rouse, Rouse, Rouse and Gardner, LLP in Eden, NC, was licensed as a North Carolina CPA in August 1963.

Staff Spotlight: Cammie Emery

How long have you been with the Board? I have been with the Board for 15 short years.

What is your role with the Board, and what are some of your duties? I am a Licensing Specialist. I process CPA firm registrations of all types, firm name changes, review continuing education audits, and peer review updates.

What do you like about your job? I like that we are very service oriented. We pride ourselves on being helpful to CPAs, the general public, and organizations we work closely with. I really enjoy speaking to and meeting CPAs that I assist on a daily basis.

What has surprised you about working for the Board? How much I love my co-workers. They are a great bunch and are like extended family.

What do you want people to know about you? I have been married to my very kind and patient husband, Bruce, for 40 years. I am the mom of three beautiful, intelligent, and loving

daughters and have three sons-in-law that are amazing husbands and fathers.

I am also "Mimi" to six wonderful grandchildren and have four of the best sisters ever. I consider myself very blessed.

I enjoy the simple things in life like spending time with family and friends, road trips with my husband, flower gardening, and craft fairs. A perfect day for me would be spending a beautiful day outside with my hands in the dirt planting flowers, playing with my grandchildren, or hanging out with my neighbors.

I am most proud of my family, and being with them is what I enjoy most in this world.



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? 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 send your story to Lisa Hearne-Bogle, the Board's Communications Officer, at communications@nccpaboard.gov. Photos are optional.



SUCCESSFUL EXAM CANDIDATES

The following North Carolina candidates passed the Uniform CPA Exam in January 2023:

| | |
|-----------------------------|-----------------------------|
| Dominic Richard Abbate | Delaney Ayres Hodnett |
| Heather Sheffield Ambrose | William Edward Hoffmann III |
| Nicholas Barnes Aycock | Leigh Gilmore Kagan |
| Jason David Baird | Rachel Florence Magee |
| Jade Sun Brooks | Rachel Jane Marthinsen |
| Daniel Richard Bundy | Joshua Daniel Milan |
| Fletcher Stone Casey | Nicholas Brock Pittman |
| Lacy Schmidt Chesnutt | Emerson Makenna Porter |
| Shane Choi | Nathanael James Rouse |
| Emily Renee Curry | Jacob Mikkal Scott |
| Ethan Scott Edelson | Jill Elliott Shaw |
| Katherine Elizabeth Field | Kevin Lee Shelton |
| Leah Marie Ford | Suzanne Graves Squires |
| John William Gibson III | Tyler Joe Ward |
| Rae Taylor Greer | Megan Marie Winter |
| Katherine Elizabeth Hartley | Natasha Ydaly Zuniga |
| Kyle Michael Hespeler | |

If you are a North Carolina Exam candidate who passed the Exam in January 2023, and your name is not on this list, please contact Lisa Hearne-Bogle, Communications Specialist, at communications@nccpaboard.gov.

50 Years of NC CPA Licensure

Congratulations to the following individuals with an active North Carolina CPA license for 50 years:

February 1973

William Temple Allen
Malcom Nash Clark Jr.
John Richard Driscoll Jr.
Lloyd Ray Moody
Thomas Rudolph Smith
Roger Gerald Wilson

March 1973

Robert Michael Pegg
Mark Dee Stevens



2023 Exam Score Release Dates

If the AICPA receives your Exam data file by:

March 31, 2023
April 23, 2023
May 16, 2023
June 8, 2023
June 30, 2023
July 23, 2023
August 15, 2023

Your target score release date is:

April 11, 2023
May 9, 2023
May 24, 2023
June 16, 2023
July 11, 2023
August 8, 2023
August 23, 2023

Source AICPA

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

CPA CERTIFICATES ISSUED

On February 20, 2023, the Board approved the following individuals for North Carolina CPA licensure:

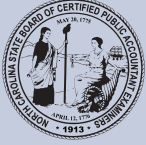
| | |
|-----------------------------|--------------------------|
| Jaenine Galido Barnes | Victoria Grace Lloret |
| Kelsey Clark Chamberlin | Timothy Steven Mauss |
| Lillian Lor Chie | Kathleen F. Moore |
| Brenda Jean Colburn | Richard Dylan Newell |
| David Isaias Crespo | Cynthia Nunez |
| Carson Cy Cutright | Sarah May Pearman |
| Nicholas Spencer Dixon | John D. Quinones |
| Geoffrey A. Harrison Fenner | Rachel Elizabeth Roeth |
| Allison Powers Forte | Precious Joi Rogers |
| Victoria Marie Gervasi | Susan Ann Sigler |
| Darren Michael Hall | Jack Thomas Simmons |
| Mohamed Hamed | Nathan Donald Steger |
| Julia Sudduth Hannon | Robert Edward Straughn |
| Stephanie Joy Harris | Kristen Annette Sullivan |
| Timothy Bryan Harvey | Nathan Wells Swaim |
| Henley Watkins Irby | Brandon James Taylor |
| Shilpa Jhakar | Evan Christopher Tucker |
| Jude Willette Johnson | Michelle Price Weisbrod |
| Kirsten Nichole Jording | Nathaniel Cole Willson |
| Jessica Kramer | Brad Allen Wuertemberger |
| Matthew Alexander Langley | |

CPA Certificate Reclassifications

At its February 20, 2023, meeting, the Board approved the applications for CPA certificate reclassification submitted by the following individuals:

Reinstatement

| | |
|------------------------------|---------------|
| Cecilia K. Deitrich, #20268 | Raleigh, NC |
| Mallory Brown Hoidal, #35676 | Charlotte, NC |
| Margaret Joann Perry, #32247 | Mebane, NC |



State Board of CPA Examiners

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2023 Dates to Remember

DATES, TIMES, AND LOCATIONS ARE SUBJECT TO CHANGE.

| | |
|---------------|---|
| 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 |