



# 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. 4-2021

### 2021-2022 Officers Elected



**Barton W. Baldwin, CPA**



**Bernita W. Demery, CPA**



**Gary R. Massey, CPA**

On March 17, 2021, the Board elected officers for the 2021-2022 fiscal year that began April 1, 2021.

Barton W. Baldwin, CPA, was elected President; Bernita W. Demery, CPA, was elected Vice-President; and Gary R. Massey, CPA, was elected Secretary-Treasurer.

Mr. Baldwin and Ms. Demery were appointed to the Board in 2019, and Mr. Massey was appointed to the Board in 2018.

Information about the 2021-2022 officers and other members of the Board is available from the Board's website, [nccpaboard.gov/about](http://nccpaboard.gov/about).

### NC CPA Certificate Renewal

It's almost time to renew your individual NC CPA certificate for 2021-2022.

The Board anticipates posting the renewal link in the "How Do I?" box on the Board's website, [nccpaboard.gov](http://nccpaboard.gov), in early May.

Before starting the online renewal, please review the infographic on pages 4 and 5 and the renewal FAQs.

The full instructions for completing the 2021-2022 CPA certificate renewal are part of the online renewal.

If you don't complete the certificate renewal or request inactive status before July 1, you may receive a Letter of Demand from the Board.

Failure to submit the renewal form and fee or request inactive status

within 30 days of receiving the Letter of Demand may result in forfeiture of your NC CPA certificate.

Please send general questions about CPA certificate renewal to Buck Winslow at [buckw@nccpaboard.gov](mailto:buckw@nccpaboard.gov).

Please submit questions about CPE as it relates to your certificate renewal to Cammie Emery at [cemery@nccpaboard.gov](mailto:cemery@nccpaboard.gov).



### FAQs about Online CPA Certificate Renewal

- Q.** How do I access the online CPA certificate renewal?
- A.** The online renewal link will be in the "How Do I" box on the Board's homepage, [nccpaboard.gov](http://nccpaboard.gov).
- Q.** Can I renew using a mobile device?
- A.** Yes. The renewal has been optimized for mobile devices.
- Q.** What information do I need to renew my CPA certificate online?
- A.** To renew, you need
  - the last four digits of your Social Security number;
  - your NC CPA certificate number;
  - the number of CPE minutes (or hours) completed for the 2020 requirement; and

**Certificate Renewal FAQs**  
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# Notice of Apparent Violation and Agreement to Cease and Desist Use of the CPA Title

RAYMOND J. SLOGAR, JR. | ROSEDALE, IN

## TO THE ABOVE-NAMED RECIPIENT:

**WHEREAS**, the North Carolina State Board of Certified Public Accountant Examiners (“Board”) is authorized by N.C. Gen. Stat. §93-12(16) to enforce the provisions of the North Carolina Certified Public Accountant Act (“Accountancy Act”) through actions for injunctive relief regarding “a single violation” of this Chapter; and,

**WHEREAS**, pursuant to N.C. Gen. Stat. §93-1, “A ‘certified public accountant’ is a person who holds a certificate as a certified public accountant issued to him under the provisions of this Chapter.”

**WHEREAS**, pursuant to N.C. Gen. Stat. §93-3, “It shall be unlawful for any person who has not received a certificate of qualification or not been granted a practice privilege under GS 93-10 admitting the person to practice as a certified public accountant to assume or use such a title, or to use any words, letters, abbreviations, symbols or other means of identification to indicate that the person using same has been admitted to practice as a certified public accountant.”

**WHEREAS**, pursuant to N.C. Gen. Stat. §93-6, “It shall be unlawful for any person to engage in the public practice of accountancy in this State who is not a holder of a certificate as a certified public accountant issued by the Board, unless such person uses the term ‘accountant’ and only the term ‘accountant’ in connection with his name on all reports, letters of transmittal, or advice, and on all stationery and documents used in connection with his services as an accountant, and refrains from the use in any manner of any other title or designation in such practice.”

**WHEREAS**, pursuant to N. C. Gen. Stat. §93-13, “A violation of G.S. 93-3, 93-4, 93-5, 93-6, or 93-8 shall be a Class 1 misdemeanor.”

**WHEREAS**, Raymond Slogar, Jr. (hereinafter “Slogar”) has never been licensed in the State of North Carolina.

**WHEREAS**, Slogar performed an audit engagement for a North Carolina client and issued an audit report for that client in November of 2020. In that audit report, Slogar has named himself a CPA.

**WHEREAS** the Board believes that the aforementioned action is contrary to the Accountancy Act and gives notice of the same.

## IT IS THEREFORE AGREED THAT:

Slogar recognizes that he may be in violation of the Accountancy Act and agrees to refrain from using in any manner the title “CPA” or “Certified Public Accountant” in the State of North Carolina and will refrain from engaging in the public practice of accountancy in the State of North Carolina.

The Board agrees that as long as Slogar abides by the terms of this Agreement, it will not pursue civil relief pursuant to N.C. Gen. Stat. §93-12(16) or criminal charges pursuant to N.C. Gen. Stat. §93-13.

**By:** Raymond Slogar, Jr.

**Date:** 02/23/2021

**By:** North Carolina State Board of CPA Examiners

**Date:** 03/17/2021

**By:** Robert N. Brooks, Executive Director

**Date:** 03/22/2021

## 2021 Board Meetings

Under NC Gen. Stat. §143-318.10, all official Board meetings are open to the public, and anyone may attend a meeting. However, the public may be excluded from certain portions of the meeting as allowed by NC Gen. Stat. §143-318.11, *Closed Sessions*. For more information on Board meetings, visit [nccpaboard.gov/about](http://nccpaboard.gov/about).

Monday	May 24	10 a.m.	Raleigh/WebEx*
Thursday	June 28	10 a.m.	Raleigh/WebEx*
Monday	July 26	10 a.m.	Raleigh/WebEx*
Monday	August 23	10 a.m.	Raleigh/WebEx*
Monday	Sept. 20	10 a.m.	Raleigh/WebEx*
Monday	Oct. 18	10 a.m.	Raleigh/WebEx*
Monday	Nov. 22	10 a.m.	Raleigh/WebEx*
Monday	Dec. 13	10 a.m.	Raleigh/WebEx*

\*The location of this meeting will be based on the COVID-19 restrictions in place at the time. To participate in a WebEx meeting, send your name, email address, telephone number, and employer/firm name to [communications@nccpaboard.gov](mailto:communications@nccpaboard.gov) at least three (3) business days before the scheduled meeting.

## Certificate Renewal FAQs

*continued from page 1*

a valid MasterCard or VISA account number (including security code), expiration date, and billing address.

**Q.** What is the certificate renewal deadline?

**A.** June 30 is the deadline for renewing your CPA certificate or requesting inactive status.

**Q.** If I don't renew my certificate before July 1, 2021, is it automatically placed on inactive status?

**A.** No, you must request inactive status using the link in the "How Do I" box on the Board's homepage, **nccpaboard.gov**.

**Q.** I was licensed as a North Carolina CPA in March 2021. Do I need to renew my certificate?

**A.** Yes, all active CPAs licensed before July 1, 2021, must complete the 2021-2022 certificate renewal or submit a request for inactive status before July 1, 2021.

**Q.** What is the CPE requirement to be eligible to renew my license?

**A.** For a CPA licensed before April 1, 2020, the CPE requirement is 2,000 minutes (40 hours). If you were licensed by the Board after April 1, 2020, but before January 1, 2021, the CPE requirement is pro-rated:

- If you were licensed between April 1 and June 30, 2020, the requirement is 1,500 minutes (30 hours);
- If you were licensed between July 1 and September 30, 2020, the requirement is 1,000 minutes (20 hours); and
- If you were licensed between October 1 and December 31,

2020, the requirement is 500 minutes (10 hours).

As part of the annual CPE requirement, CPAs licensed before January 1, 2021, must complete at least 50 minutes (one hour) of course work on regulatory or behavioral professional ethics offered by a sponsor on NASBA's National Registry of CPE Sponsors, **nasbaregistry.org**.

**Q.** I didn't take an ethics course in 2020, so I'm taking a class next month so I can renew my license. Can I count that class for 2020 and 2021?

**A.** Since the ethics course you plan to complete in May 2021 is for the 2020 calendar year requirement, you must complete a second 50-minute (one hour) course before December 31, 2021.

**Q.** I'm not sure if I have any carry-forward CPE. How do I check that?

**A.** Use the "Find CPA/Find CPA Firm" link on the Board's website, **nccpaboard.gov**, to look up your record. Clicking on the "Details" link will show your carry-forward, if any.

If the number shown in the online database is incorrect, contact Cammie Emery at **cemery@nccpaboard.gov** before you start the renewal process.

**Q.** I looked up my carry-forward and it shows 10 hours. What does the "conversion to minutes" mean?

**A.** The CPE rules that went into effect January 1, 2020, calculate CPE credit in minutes instead of hours. A CPE hour is 50 minutes of learning/participation time.

In the renewal, the hours you enter will be converted to minutes for you.

**Q.** If I didn't complete the required CPE before the December 31, 2020, deadline, can I still renew my certificate?

**A.** If you didn't complete the required CPE before December 31, 2020, but you complete the needed CPE (including 50 minutes of ethics) before June 30, 2021, you may renew your certificate if you have the certificates of completion for each CPE activity you completed between January 1, 2020, and June 30, 2021.

Completing the CPE requirement between January 1, 2021, and June 30, 2021, without an approved extension from the Board will result in a Letter of Warning, but no discipline.

However, if this is your second failure to complete the required CPE hours by December 31 within a five-calendar year period without an approved extension, your renewal will be denied.

**Q.** What happens if I answer yes to one of the moral character questions? Is my renewal automatically denied?

**A.** Your renewal is not automatically denied. The Board's Professional Standards staff will review the information and may ask you for additional information.

If necessary, the Board's Professional Standards Committee will review the information and then instruct the staff on how to proceed with the matter.

**Q.** If I answer yes to one of the moral character questions, how do I submit the information to the Board?

## Certificate Renewal FAQs

*continued on page 6*



# 2021-2022 Online CPA Certificate Renewal

21 NCAC 08J requires all active NC CPAs to renew their certificates annually by July 1. The information on these two pages is an overview of the online certificate renewal process. Please review this information as well as the *FAQs about Online CPA Certificate Renewal* before starting the online renewal. Detailed instructions for completing the renewal are included in the online renewal. If you have questions about the online renewal, please contact the Board at (919) 733-4222.

## What You'll Need to Renew



Last 4 Digits of Social Security Number



NC CPA Certificate Number



CPE Hours Completed to Meet the 2020 Requirement

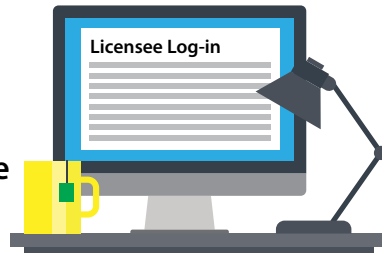


MasterCard or VISA account number (including security code, card expiration date and billing address)



## Log-in

Enter the last 4 digits of your social security number & your complete certificate number



How to Look Up Your Certificate Number & CPE Carry-Forward Hours

Visit the "Find CPA" section of our website.



## Pertinent Data

Review and Edit

- Employment information;
- AICPA & NCACPA membership;
- Contact information; and
- Newsletter delivery method.

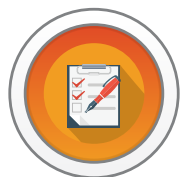


## CPE Compliance

- Read the statements about CPE reporting; and
- Select "yes" for one statement only.

<input type="checkbox"/>	<input type="radio"/>	YES	<input type="radio"/>	NO
<input type="checkbox"/>	<input type="radio"/>	YES	<input checked="" type="radio"/>	NO
<input type="checkbox"/>	<input type="radio"/>	YES	<input checked="" type="radio"/>	NO

## Report CPE Credit Hours



- Enter the number of CPE hours you are claiming for 2020. 2019 carry-forward hours are automatically included in your renewal.

*The CPE rules that went into effect January 1, 2020, calculate CPE credit in minutes instead of hours. A CPE hour still is defined as 50 minutes of learning/participation time. Forty hours of CPE is 2,000 minutes of CPE (40 hours x 50 = 2,000 minutes). In the renewal, the CPE hours you enter will be converted to minutes. The Board is aware that CPE sponsors issue Certificates of Completion that show credit in hours instead of minutes; you do not need to request new certificates of completion.*



## Moral Character Data

- Answer four questions about your moral character;
- Provide details for each “yes” answer; and
- Upload relevant documents.



## Oath of a North Carolina CPA

No action needed.

## Accountancy Statutes and Administrative Code

- Acknowledge and affirm responsibility for knowing and understanding the statutes and rules.
- Affirm that information reported in the renewal application is true, correct, and complete.

## Employee Fair Classification Act (EFCA)

- Certify or deny understanding of public notice statement; and
- Accept or decline disclosure statement.



## Payment

- Enter all required information and submit for processing.
- Print receipt.



## Certificate Renewal FAQs

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- A.** For each affirmative answer, type in an explanation in the space provided on the renewal. You may submit relevant court documents as a single PDF no larger than 20 MB using the upload option or you can email the PDF to Buck Winslow at **buckw@nccpaboard.gov**.

If you prefer, you may mail the documents to Certificate Renewal, State Board of CPA Examiners, PO Box 12827, Raleigh, NC 27605.

- Q.** Why am I being asked questions about the Employee Fair Classification Act (EFCA) on the renewal?
- A.** The Board is required to include the employee misclassification public notice and disclosure statement on all certificate applications and certificate renewals. Information about EFCA is available from the NC Industrial Commission's website, **www.ic.nc.gov**.

- Q.** I tried to renew online, but I got an error message. What do I do now?

- A.** You can clear most errors related to the online renewal by restarting (not shutting down) your computer.

If restarting your computer doesn't help, send a screenshot of the error message to Buck Winslow at **buckw@nccpaboard.gov**.

- Q.** Which forms of payment do you accept for the online renewal?

- A.** The Board accepts only MasterCard and Visa as payment for the online renewal.

- Q.** What if I don't want to pay for the renewal with a credit card? Is there another way for me to pay the renewal fee?

- A.** To pay the renewal fee by check, you must

- complete each page of the online renewal,
- print each page (before clicking submit),
- sign the renewal, and
- mail the completed pages and a \$60.00 check payable to State Board of CPA Examiners to Certificate Renewal, PO Box 12827, Raleigh, NC 27605.

- Q.** I have multiple charges for the renewal on my credit card statement. How do I request a refund?

- A.** If there are multiple charges for the renewal on your account statement, email a copy of your account statement to Buck Winslow at **buckw@nccpaboard.gov** and you will receive a refund request form.

To prevent multiple charges, click the submit button for your payment one time only. If you receive an error message when submitting the payment, send a screenshot of the error message to Buck Winslow at **buckw@nccpaboard.gov**.

- Q.** How do I request a receipt for the renewal fee?

- A.** Use the "Find CPA/Find CPA Firm" link on the Board's website, **nccpaboard.gov**, to look up your record. Click on "Details," and then click on "Print Renewal Receipt."



## CPA Certificates Issued

On March 17, 2021, the Board approved the following individuals for North Carolina CPA licensure:

Robert Austin Albright  
Dana Brooke Amendola  
Brandon James Bishopp  
Meaghan Heather Bleakley  
Thomas Keith Brehm  
Brenda Marie Bzdak  
Christopher Kalley Caswell  
Evelyn Danielle Chambers  
Joseph Alexander Cooney  
Donald Phillip Dawson  
Heather Marie Dockrill  
Micah Andrew Edwards  
Daniel Berkman Fischbeck  
James Kenneth Gaffney  
Ryan Matthew Howell  
Matthew Lyttle Inabnit

Kwoklin Lee  
Noah Elkins Mackey  
Mary B. McCarthy  
Jon Tolga Oner  
Alexander George Pantelakos  
Wenya Perry  
Christopher Thomas Rizzuto  
Emma Kathleen Strickland  
Christopher William Tate  
Jeffrey Anthony Valente  
Nicholas Ryan Warden  
Morgan Elyse Willow  
Anthony Kyle Windley  
Jeremy Alexander Winters  
Rebecca Ashley Yarnall

## Successful Uniform CPA Exam Candidates

The Board is pleased to announce that the following North Carolina Uniform CPA Exam candidates passed the Exam between February 1, 2021, and February 28, 2021:

Brandon Lee Blair  
 Caroline Mannery Boyce  
 Brianna Ashley Casini  
 Rio Dalton Chamberlain  
 Morgan Suzanne Daly  
 Stewart Pulliam Dula  
 Sascha Tyese Gibson  
 William Marx Gross  
 Charles Mark Hicks  
 Bentley Austin Hollifield  
 Iryna Mykolaivna Kharlamova  
 Caroline Ruth Kingham  
 Natalie Erin Peterson  
 Jessep Michael Brandon Polk  
 Katharine Leigh Robertson  
 Mary Harper Sowers  
 Taylor RaMel Strickland



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Share Us, Join Us**

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[www.fb.com/NCCPABoard](http://www.fb.com/NCCPABoard)

**Twitter:**

[@NCCPABOARD](https://twitter.com/NCCPABOARD)

**LinkedIn:**

North Carolina  
State Board of CPA Examiners

Don't forget to bookmark  
the Board's website,  
[nccpaboard.gov](http://nccpaboard.gov).

## Exam Score Release Dates

If you take your exam on or before:	Your target score release date is:
April 23, 2021	May 11, 2021
May 16, 2021	May 25, 2021
June 8, 2021	June 16, 2021
June 30, 2021	July 13, 2021
July 23, 2021	August 10, 2021
August 15, 2021	August 24, 2021
September 7, 2021	September 15, 2021
September 30, 2021	October 12, 2021
October 23, 2021	November 9, 2021
November 15, 2021	November 23, 2021
December 8, 2021	December 16, 2021
December 31, 2021	January 11, 2022

- If you take the BEC section, you might receive your score approximately one week following the target release date due to additional analysis that may be required for the written communication tasks.
- Follow NASBA on Twitter ([@NASBA](https://twitter.com/NASBA)) for score release updates.

## CPA License Reclassifications

At its March 17, 2021, meeting, the Board approved the applications for CPA license reclassification submitted by the following individuals:

### Reinstatement

Kristia Lex Andree Palma Cedeno, #36692  
Durham, NC

Anthony Tyrell Forrest, #35199  
Winston-Salem, NC

Jennifer Anne Parsons, #35944  
Wake Forest, NC

### Reissuance

Jeffrey Lynn Atkinson, #21375  
Charlotte, NC

Mark Thomas Shrekgast, #26556  
Mahwah, NJ

Dane Christopher Thomas, #37675  
North Wilkesboro, NC



## State Board of CPA Examiners

### Board Members

**Barton W. Baldwin, CPA**  
*President, Mount Olive*

**Bernita W. Demery, CPA**  
*Vice President, Harrisburg*

**Gary R. Massey, CPA**  
*Secretary-Treasurer, Emerald Isle*

**Michael S. Massey, CPA**  
*Member, Atlanta*

**Wanda B. Taylor, Esq.**  
*Member, Raleigh*

**Jennifer Van Zant, Esq.**  
*Member, Greensboro*

**Arthur M. Winstead, Jr. CPA**  
*Member, Greensboro*

### Staff

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**Deputy Director**  
*David R. Nance, CPA*

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**Licensing**  
*Cammie Emery*  
*Alice Grigsby*  
*Buck Winslow*

**Professional Standards**  
*Julia L. Mayo*  
*Jean Marie Small*

North Carolina State Board of  
Certified Public Accountant Examiners  
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2,000 copies of this document were printed in April 2021 at an estimated cost of \$1,825 or approximately 91¢ per copy.

## Notice of Address Change

Please Print Legibly

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

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

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