



# Activity Review

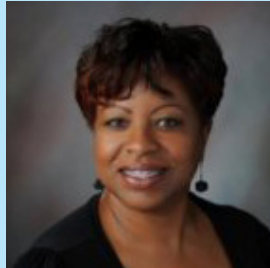
## North Carolina State Board of Certified Public Accountant Examiners

1101 Oberlin Rd., Ste. 104 • PO Box 12827 • Raleigh, NC 27605 • 919-733-4222 • [nccpaboard.gov](http://nccpaboard.gov) • No. 4-2022

### 2022-2023 Officers Elected



Gary R. Massey, CPA



Bernita W. Demery, CPA



Maria M. Lynch, Esq.

On March 16, 2022, the Board elected officers for the 2022-2023 fiscal year that began April 1, 2022.

Gary R. Massey, CPA, was elected President; Bernita W. Demery, CPA, was elected Vice-President; and Maria M. Lynch,

Esq., was elected Secretary-Treasurer.

Information about the 2022-2023 officers and other members of the Board is available from the Board's website, [nccpaboard.gov/about](http://nccpaboard.gov/about).



### CPA Certificate Renewal

It's that time of year: individual NC CPA certificate renewal season.

The Board plans to launch the online individual CPA certificate renewal in early May.

We'll post the renewal link in the "How Do I?" box on our website, [nccpaboard.gov](http://nccpaboard.gov), and add the link to our Twitter, LinkedIn, and Facebook accounts.

The renewal infographic on pages 4 and 5 provides an overview of the online renewal process.

Don't worry; the full instructions for completing the 2022-2023 CPA certificate renewal are part of the online renewal.

Send your questions about individual CPA license renewal to [buckw@nccpaboard.gov](mailto:buckw@nccpaboard.gov).

### FAQs: Individual NC CPA Certificate Renewal

- Q.** I was licensed as a North Carolina CPA in March 2022. Do I need to complete the renewal?
- A.** All active CPAs licensed before July 1, 2022, who want to remain on active status must complete the 2022-2023 certificate renewal before July 1, 2022.
- Q.** If I don't renew my certificate before July 1, 2022, 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](http://nccpaboard.gov).
- Q.** What happens if I don't renew or request inactive status before July 1?
- A.** We may send you a Letter of Demand that gives you 30 days to renew your CPA certificate or request inactive status. If you don't renew your certificate or request inactive status within 30 days, the Board will automatically forfeit your CPA certificate.
- Q.** The Pertinent Data section asks for my email address. Do you share my email address with CPE providers or other organizations?
- A.** In the context of the Board's records, your email address is

**Renewal FAQs**  
*continued on page 6*

### In This Issue

Disciplinary Action .....	2
50 Years of NC CPA Licensure .....	2
Board or AICPA Regulations? .....	3
By the Numbers .....	3
Certificate Renewal Infographic .....	4-5
Exam Score Release Dates .....	6
CPA Certificates Issued .....	7
CPA Certificate Reclassifications .....	7

# Disciplinary Action

*Pursuant to 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."*

## **BRENT A. SUMMERFIELD, #42245 | LEWISVILLE, 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. Brent A. Summerfield, CPA (hereinafter "Respondent"), is the holder of North Carolina certificate number 42245 as a Certified Public Accountant.
2. The Board staff received a complaint against the Respondent from one of his clients (hereinafter "Complainant"). The Respondent had stopped returning email and phone communications from the Complainant.
3. The Board staff mailed the complaint to the Respondent, requesting his response to the allegations. The Respondent did not respond to that correspondence. The Board staff sent an email to the Respondent requesting same, and the Respondent did not respond to that email.
4. 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 .0212 and .0206.
3. Per N.C. Gen. Stat. §93-12(9), and also by virtue of the Respondent's consent to this order, the Respondent is subject to the discipline set forth below.

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

1. The Respondent, Brent A. Summerfield, hereby voluntarily surrenders his Certified Public Accountant certificate permanently.
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. Respondent Brent A. Summerfield 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 voluntarily surrendered North Carolina certificate.

**Approved by the Board on March 16, 2022.**

## 50 Years of NC CPA Licensure

Congratulations to the following individuals who have been licensed by the Board as North Carolina CPAs since April 1972:

James Brock Pierce  
James Cochran Pulsifer  
John Leslie Tilley  
James Ivey Wilson



## Do Board Regulations Take Precedence over AICPA Rules?

The AICPA's Professional Ethics Executive Committee (PEEC) recently voted to adopt a revised interpretation of the AICPA's independence rule about unpaid fees.

Such pronouncements may generate commentary about the differences between the AICPA's rules and the Board's regulations.

While practitioners should be mindful of the AICPA's ethics rules, North Carolina CPAs must remember that the AICPA rules do not govern North Carolina CPAs' ethical behavior.

The Board bases its disciplinary actions on the Board's rules or statutes, but the AICPA rules are not irrelevant in Board disciplinary matters.

In situations where there is doubt about the application of the Board's regulations, a licensee may look to the AICPA interpretations for guidance.

21 NCAC 08N .0101(b) states, "in the interpretation and enforcement of these Rules, the Board will consider the following without disposi-

tive weight: relevant interpretations, rulings and opinions issued by the boards of other jurisdictions and by appropriately authorized ethics committees of professional organizations."

Although the AICPA rules are similar to the Board's regulations, if ever a conflict arises, North Carolina CPAs must first comply with the Board's rules.

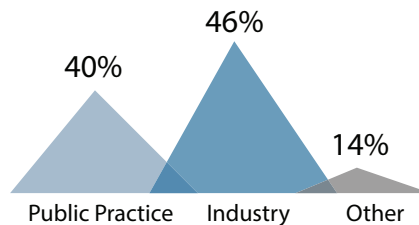
Send your questions about the Board's rules to **ftrainor@nccpaboard.gov**.

## By the Numbers: CPA Certificates

On April 15, 2022, North Carolina had 22,356 active CPA certificates. The following charts show the certificates by occupation and concentration.

### Where do NC CPAs work?

Firm Partner	1,445
Firm Staff	4,729
Individual Practitioner	1,509
PC Shareholder	708
PLLC Member	487
Government, Accounting	988
Government, Non-Accounting	114
Industry, Accounting	8,625
Industry, Non-Accounting	1,784
Educator	290
Legal	185
Other	828
Retired	374
Student	28
Unemployed	262



Total CPAs = 22,356



### What services do NC CPAs focus on?

Administration	706
Advisory Services	952
Auditing	3,320
Financial Planning	616
General Accountancy	9,576
Law	153
Non-Accounting	690
None/Other	1,018
Taxation	5,325



# 2022-2023 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 Individual NC CPA Certificate Renewal (pages 1 and 6)* 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 2021 Requirement

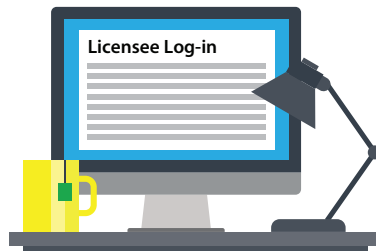


Mastercard or VISA account number (including security code, card expiration date and billing address)



## Log-in

Enter the last 4 digits of your social security number and certificate number



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

Visit the "Find a CPA" section of our website.



## Pertinent Data

Review and Edit

- Employment Information;
- AICPA & NCACPA membership;
- Demographic information;
- 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 checked="" 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 2021. 2020 carry-forward credits are automatically included in your renewal.

\*Although the Board rules (21 NCAC 08G .0400) calculate CPE credit in minutes, not hours, certificates of completion are issued in hours. (You do not need to request new certificates of completion.) Enter the CPE credit hours shown on your certificates of completion, and the renewal will convert the total hours to minutes. A CPE hour equals 50 minutes of learning/participation time; forty hours of CPE is 2,000 minutes of CPE (40 hours x 50 = 2,000 minutes).



## 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.



## Renewal FAQs *continued from page 1*

not a public record and we don't share it with CPE sponsors or other organizations. We use your email address to contact you about Board-related matters, send you the newsletter, and notify you about rule changes, license renewal, etc.

- Q.** Does the Board automatically deny my renewal if I answer yes to one of the moral character questions?
- A.** The Board does not automatically deny your renewal. The 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 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?
- A.** For each affirmative answer, type in an explanation in the space provided. You may submit relevant documents as a single PDF no larger than 20 MB using the upload option, email the PDF to Buck Winslow at **buckw@nccpaboard.gov**, or mail the documents to Certificate Renewal, State Board of CPA Examiners, PO Box 12827, Raleigh, NC 27605.

- Q.** I answered the Employee Fair Classification Act (EFCA) questions last year. Why are you asking about it again?
- A.** NCGS §143-788(5) requires the Board to include the employee misclassification public notice and disclosure statement on all certificate applications and annual certificate renewals.
- Q.** I got an error message when I tried to renew. 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.** 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.** What if want to pay for the renewal by check?
- A.** To pay the renewal fee by check, you must
- complete each page (except the payment 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.** 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 "Details," and then click "Print Renewal Receipt."

## Exam Score Release Dates

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

- All dates and times are based on the Eastern Time (ET) zone.
- For most candidates, Prometric sends Exam data files to the AICPA within 24 hours after you complete testing.
- Exam data files received after the AICPA cutoff dates will result in subsequent scheduled target score release dates.
- Follow NASBA on Twitter (@NASBA) for score release updates.

## CPA Certificates Issued

On March 16, 2022, the Board approved the following individuals for North Carolina CPA licensure:

Gary J. Anile Jr.  
Robert Thomas Arland  
Mayrillane Jackie Bahi  
Thomas Clinton Barker  
Erin Slaughter Beard  
Kristin Sweat Beck  
Brett Tyson Congleton  
Glenn Michael Davis  
Tracie Lynne Davis  
Karl F. Dehlow  
Kevin Eduardo Ferreira da Silva  
Gregory James Gehsmann  
Philippe Gradt  
Robert Moore Harper  
Floyd Jackson Henderson III  
Christopher Hernandez  
Melissa Anne Hertell  
Tyler Rockwell Hinnant  
Yarui Huang  
Joseph Walter Humann  
Erica Fogg Hunter  
Michael Patrick Johnsen  
Zachary Arlandus Lane  
Kelly Anne Langlas  
Patrick Douglas Leitner  
Ryan Paul Lindeman  
Cristina Rebecca Louisos  
Halle Elizabeth Mackert  
Derek Grant McCann  
Evan Michael Paul Miller  
Ryan Andrew Miller  
Jeffrey Thomas Privette  
Jordan Leigh Russell  
Jia Shen  
Michael Chad Spurgeon  
Joseph Colby Strange  
Jamar Lee Armas Turner

### Follow Us



@NCCPABoard

## CPA License Reclassifications

At its March 16, 2022, meeting, the Board approved the applications for CPA license reclassification submitted by the following individuals:

### Reinstatement

Lien Marie Bailey, #38466	Huntersville, NC
Titus Benjamin Ball, #30141	Scottsdale, AZ
Bryan James Petrequin, #29676	Raleigh, NC
Stacy Bauer Steere, #25382	Rancho Palos Verdes, CA

### Reissuance

Robert Norman Griffiths, #32176	Greensboro, NC
---------------------------------	----------------

### Inactive Status

Between March 11, 2022, and March 31, 2022, the Board approved the individuals listed below for inactive status. "Inactive," when used to refer to the status of a person, describes a person who has requested inactive status and has been approved by the Board and who does not use the title certified public accountant, nor does he or she allow anyone to refer to him or her as a certified public accountant, and neither he nor she nor anyone else refers to him or her in any representation as described in Rule .0308(b) of this Section [21 NCAC 08A .0301(b)(20)].

Samuel Allen Mouzon, #15877	Lexington, NC
Tony Lee Tucker, #17347	Rock Hill, SC
Susan Rowland Debevec, #24048	Wake Forest, NC
Kim Smithey Moehler, #24553	Pace, FL
Katherine Gwen Neville, #30269	Black Mountain, NC
Mark D. Snedeker, #17122	Falls Church, VA
Jonathan Shaun Kuker, #37022	Orlando, FL
Maegan Nichole Wilson, #42728	Ashland, KY
Katherine Drew Skale, #34188	Sugar Hill, NH
Thomas Roy Styers III, #4149	Greensboro, NC
Elizabeth Wilson Bowers, #13934	Charlotte, NC
Alvin Benjamin Brandon, #7430	Salisbury, NC
Carol Edwards Harris, #28950	Raleigh, NC
Jeanette S. Lesine, #19720	Powhatan, VA
Jack McKee Price Jr., #16022	Chapel Hill, NC
Molly Anne Schanz, #37931	Raleigh, NC
Candice Lee Simmons, #28319	Hickory, NC
Andrew Lee Topping, #39063	Charlotte, NC
Xuezhi Feng, #441575	Hong Kong
Homer Quay Youngblood, #11968	Charlotte, NC
Scott K. Kauffman, #26885	Asheboro, NC
Cynthia Evans Tessien, #14985	Winston-Salem, NC
Lynwood R. White, #25666	Myrtle Beach, SC
Howard Wayne Cecil, #15397	Estero, FL



## State Board of CPA Examiners

### BOARD MEMBERS

**Gary R. Massey, CPA**

*President, Emerald Isle*

**Bernita W. Demery, CPA**

*Vice President, Harrisburg*

**Maria M. Lynch, Esq.**

*Secretary-Treasurer, Raleigh*

**Barton W. Baldwin, CPA**

*Member, Mount Olive*

**Jodi K. Kruse, CPA**

*Member, Raleigh*

**Jennifer Van Zant, Esq.**

*Member, Greensboro*

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

*Member, Greensboro*

### STAFF

**Executive Director**

*David R. Nance, CPA*

**Staff Attorney**

*Frank Trainor, Esq.*

**Legal Counsel**

*Noel L. Allen, Esq.*

**Administrative Services**

*Felecia F. Ashe*

*Vanessia L. Willett*

**Communications**

*Lisa R. Hearne*

**Examinations**

*Phyllis W. Elliott*

**Licensing**

*Cammie Emery*

*Alice Grigsby*

*Buck Winslow*

**Professional Standards**

*Mary Beth Britt*

*Julia L. Mayo*

*Jeffrey Tankard*

North Carolina State Board of  
Certified Public Accountant Examiners  
PO Box 12827  
Raleigh NC 27605-2827

PRSRT STD  
US Postage PAID  
Greensboro, NC  
Permit No. 821

## 2022 Dates to Remember

*Dates, times, and locations are subject to change.*

April 21- Board Meeting - Raleigh, 10:00 a.m.

May 16 - CPA License Renewal Begins

May 23 - Board Meeting - Raleigh, 10:00 a.m.

May 30 - Office Closed - Memorial Day

June 20 - Office Closed - Juneteenth

June 23 - Board Meeting - Raleigh, 10:00 a.m.

June 30 - CPA License Renewal Deadline

July 4 - Office Closed - Independence Day

July 25 - Board Meeting - Raleigh, 10:00 a.m.

July 30 - Final Deadline for CPA License Renewal

August 29 - Board Meeting - Raleigh, 10:00 a.m.