



# 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. 5-2021



## New CPA Evolution Curriculum

NASBA and the AICPA and will unveil the new CPA Evolution Model Accounting Curriculum during a free, online event on June 15-16, 2021.

The event, co-hosted with the American Accounting Association (AAA), will provide an overview of the new Model Accounting Curriculum, voted to advance in 2020 and

culminating in a new Uniform CPA Exam in 2024.

The event will feature presentations on the inclusion of emerging topics such as Information Systems and Controls, Business Analysis and Reporting, and Tax Compliance and Planning.

To register for the event visit the AAA website, [aaahq.org](http://aaahq.org).

## Exam Fee Increase Effective August 1, 2021

Effective August 1, 2021, the Uniform CPA Examination fees charged by Prometric will increase. None of the NASBA, AICPA, or Board fees are changing.

Applications postmarked on or before July 31, 2021, will be processed using the current fee schedule. Applications postmarked on or after August 1, 2021, will be processed using the new fee.

Please contact Phyllis Elliott, the Board's Exam Specialist, by email at [phyllise@nccpaboard.gov](mailto:phyllise@nccpaboard.gov) with questions about Exam applications.

	Applications Post-marked on or before July 31, 2021	Applications Post-marked on or after August 1, 2021
<b>Administrative Fees</b>		
Initial Exam Application	\$230.00	\$230.00
Re-Exam Application	\$75.00	\$75.00
<b>Per-Section Fees</b>		
AUD	\$224.99	\$226.15
BEC	\$224.99	\$226.15
FAR	\$224.99	\$226.15
REG	\$224.99	\$226.15

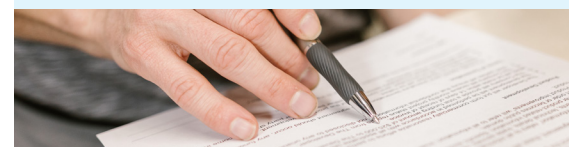
## Privilege License Reminder

NCGS 105-41 requires each owner, principal, or manager in a CPA firm or business providing accounting services to third parties to purchase a \$50.00 annual privilege license from the North Carolina Department of Revenue (NCDOR).

In addition, a license tax of \$12.50 is due for "each person employed who is engaged in the capacity of supervising or handling the work of auditing, devising or installing systems of accounts."

Privilege licenses are renewable annually (Form B-202A) by July 1; no grace period is allowed before penalty accrues.

The privilege license is governed by the NCDOR; please direct all questions to the NCDOR's Excise Tax Division at 1-877-252-3052.



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# Disciplinary Action

*Pursuant to NCGS 93-12(9), civil penalties are remitted to the North Carolina Civil Penalty and Forfeiture Fund ("Fund") in accordance with NCGS 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."*

## DAVID LEE BUBLICK, #38074 | DAVID L. BUBLICK, CPA, PLLC | HUNTERSVILLE, 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, the Respondent, and the Respondent Firm stipulate to the following:

1. David L. Bublick, CPA (hereinafter "Respondent"), is the holder of North Carolina certificate number 38074 as a Certified Public Accountant.
2. David L. Bublick, CPA, PLLC (hereinafter "Respondent Firm"), was a registered certified public accounting firm in North Carolina. Hereinafter, the Respondent and the Respondent Firm shall collectively be referred to as the "Respondents."
3. The Respondent Firm had received a Fail on its most recent engagement peer review for the period ended November 30, 2018. For that peer review, it was noted that the Respondent Firm's compilation report failed to make all disclosures required by the Statements on Standards for Accounting and Review Services ("SSARS") and was not adhering to standards when presenting several key components of the financial statements.
4. Prior to the failed engagement peer review, the Respondent Firm had received a fail on a system peer review for the period ended November 30, 2015.
5. The Respondent Firm has been administratively dissolved, effective December 31, 2020, and now operates as a North Carolina office for Cunningham & Associates, CPAs. The Respondents have now ceased performing engagements that require a peer review.
6. 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 there-in by the Board.
2. The Respondents' failure to perform attest and assurance services in accordance to standards constitutes a violation of 21 NCAC 08N .0404 and .0212.
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 has acknowledged that neither he nor the Respondent Firm are currently participating in, performing, or reviewing any services subject to peer review.
2. Prior to the Respondent participating in, performing, or reviewing any services subject to peer review, the following conditions apply:
  - a. The Respondent shall participate in at least eight (8) hours of continuing professional education in SSARS annually for a period of three (3) years. Those hours may be counted towards the Respondent's annual CPE requirement.
  - b. In the event that the Respondent participates in an audit engagement, that audit must be subjected to review prior to issuance of the report, pursuant to the Board's Pre-issuance Review Procedures.

**Approved by the Board on March 17, 2021.**

**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 Respondents 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 referred to as the "Respondents."
3. The Board received a referral from the North Carolina Department of State Treasurer's Local Government Commission ("LGC") alleging that the Respondents had submitted an audit report for a local government entity that did not meet applicable financial reporting requirements.
4. The Board requested the Respondents address the audit report and audit documentation deficiencies as identified by the LGC.
5. The Respondents' audit procedures did not conform with generally accepted auditing standards.
6. The audit documentation was insufficient and did not conform with generally accepted auditing standards.
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. The Respondents' failure to perform audit services in accordance with generally accepted auditing standards by failing to have sufficient documentation and quality control policies in place as set forth above constitutes a violation of 21 NCAC 08N .0403, .0409, and .0212.
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:

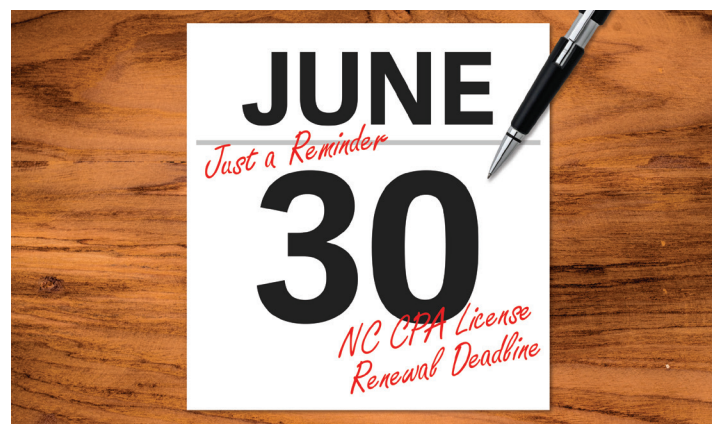
1. The Respondents' privilege to perform audit services for municipal entities is revoked, effective for audits of financial statements for periods ending subsequent to July 1, 2020.
2. In the event that the Respondent or Respondent Firm desires to perform an audit of a municipal entity in the future, they must first inform the Board and undergo a review of the audit prior to issuance of the audit report, pursuant to the Board's Pre-Issuance Review Procedures.

**Approved by the Board on April 19, 2021.**

### 50 Years of NC CPA Licensure

Congratulations to the following individuals who have been licensed as North Carolina CPAs since May 1971:

Nancy Bunn Bunting  
Thomas Edgar McKee  
Kelly Randolph Vann



## CPA Certificates Issued

On April 19, 2021, the Board approved the following individuals for North Carolina CPA licensure:

Jack Harrison Archibald	Leon Chalmos Harris
C. Nelson Bailey	Andrew James Irwin
Ina Renee Balentine	Katie Marie Kelly
Charles Patrick Ball	Madeleine Viola Kruener
Bethany Christina Banks	Palina Kucharavenka
Bryant Walter Beaulieu	Dylan Mitchell Lambert
Perry Ernst Beek	Tina D. Lefkowitz
Bradley James Bennett	Daniel Charles Leonard
Sarah Alicia Blackwell	Marc Jordan Lichtman
Andrew N. Blevins	Lauren Alexis Magnuson
Kevin M. Borkowski	Robyn Cox Martin
Akhari Khalinda Brown	Hendra McGettigan
Brittany Janae Brown	Terence Lee McGuire
Yvonne Marie Brubacher	Joseph Kyle Milici
Melanie Marie Burke	Andrew David Minerich
Ana Maria de la Vega Chaparro	Jonathan Thomas Mohl
Eric David Chapman	Douglas Lynam Mortenson
Ananya Ashimkumar Chatterjee	Adam Chase Mounce
Chiichao Chiang	Kelsey Allison Murrell
Kevin James Conlon	Connor David Noonan
Manuel Enrique Contramaestre	Olusegun Steve Ogunnaike
Shane Francis Cornuet	Emilia Ortiz
Corey Daniel Crabtree	Joel Allan Owens
Rochelle Renee Cuffe	Joseph Alan Partsch
Vincent James Cuffie	Kimberly Christine Peters
Taylor John Dahlstrom	Greg Timothy Phillips
Christopher Dylan Davis	Robert Alphonse Pinault, Jr.
Stephanie Grace Davis	Laurie Elaine Platner
Anna Davydova	Jackson Bennett Powers
Desiree Marie Doscher	Nathan Francis Rahmer
Jocelyn Angelina Edge	Jonathan Wesley Ritter
Dina Sergeevna Eggleston	Carol Ann Roberts
Lisa Ann Extance	John Edward Sawickis
Christopher Seth Ezell	David Andrew Scales
Mark Anthony Felicissimo	Jeanette Carmen Serena
Nicole Ferren	Adrienne Collins Shoaf
Kristina Olegovna Fischer	Richard Edward Sleigh
Christopher Paige Flynn	Katelyn LeAnna Smith
Christa Nicole Foy	Mohsen Souissi
Bryan John Geels	Mary Harper Sowers
Samuel Henry Gessner	Zachary Edward Spicer
Amanda Jean Golebiowski	Jessica Lynn Stallworth
Andrew John Gorsage	Taylor RaMel Strickland
Colin Hugh Gough	Daniel Ruscoe Sullivan
Sean Alan Grim	Analea Desiree von Seggern
Aimee Lynn Gysegem	Tiffany Allyson Wentworth

## 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).

### June 28

10:00 a.m.

Raleigh/Webex\*

### July 26

10:00 a.m.

Raleigh/Webex\*

### August 23

10:00 a.m.

Raleigh/Webex\*

### September 20

10:00 a.m.

Raleigh/Webex\*

### October 18

10:00 a.m.

Raleigh/Webex\*

### November 22

10:00 a.m.

Raleigh/Webex\*

### December 13

10:00 a.m.

Raleigh/Webex\*

\*The location of this meeting will be determined by the COVID-19 restrictions in place at the time of meeting.

To participate in a WebEx meeting, send your name, email address, telephone number, and employer/firm name to **communications@nccpaboard.gov** at least three (3) business days before the scheduled meeting.

# CPA Exam Performance Summary: 2021 Q-1 North Carolina

## Overall Performance

Unique Candidates	622
New Candidates	190
Total Sections	760
Passing 4th Section	77
Sections / Candidates	1.22
Pass Rate	54.87%
Average Score	73.32

## Section Performance

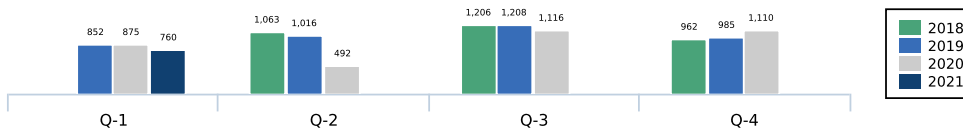
	Sections	Score	% Pass
First-Time	309	74.08	58.58%
Re-Exam	449	72.8	52.34%
AUD	201	72.12	49.25%
BEC	174	78.53	70.69%
FAR	235	69.88	46.81%
REG	150	74.27	56.67%

## Jurisdiction Ranking\*

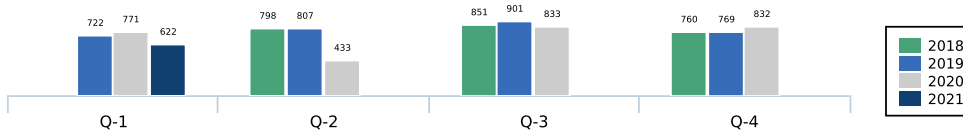
Candidates	16	Sections	14
Pass Rate	17	Avg Score	10

\*out of 55 jurisdictions

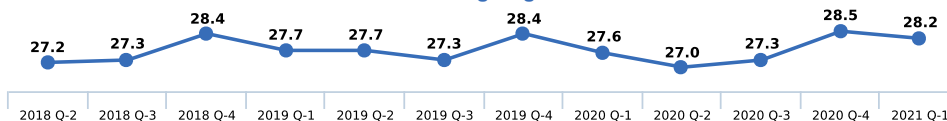
### Sections



### Candidates



### Average Age



## 2021-Q1 CPA Exam Pass Rates (All Jurisdictions)

AUD	48.56%
BEC	62.16%
FAR	46.64%
REG	59.29%

## Successful CPA Exam Candidates

The Board is pleased to announce that the following North Carolina Uniform CPA Exam candidates passed the Exam between March 1, 2021, and March 31, 2021:

- Scarlett Abbigail Beamon
- Brett Joseph Bertemes
- Mary Evelyn Brown
- Zachary Eric Brown
- Gregory Carrington
- Mary Claire Chase
- James Miller Clark
- Jacoby Porter Demont
- Jessica Anne Earles
- Natalie Erin Ellis
- Michael Eugene Hancock
- Daniel Ryan Hudson
- Nicholas Thano Matthews
- Joseph Edward McCann
- Jacob Wayne Pastirik
- Melia Nicole Penninger
- Andrew Scott Polster
- Eugene Christopher Pursifull
- Serina Marie Ramos
- Allea Lea Roach
- Daniel Jason Ruggiero
- Masha Bragina Schmick
- Mark Roger Sears
- Mackenzie Anne Short
- Michael Richard Shuster
- Margaret Mae Strickland
- Irish Irena Thurston
- Evan Christopher Tucker
- Andrew Charles Ward
- Katherine Lindsey Way
- Angela Theon Webster

## CPA License Reclassifications

At its April 19, 2021, meeting, the Board approved the applications for CPA license reclassification submitted by the following individuals:

### Reinstatement

Joshua Michael Boos, #38059  
Richmond Hill, GA

Denise Maher Green, #21727  
Summerfield, NC

Kari Elizabeth Patton-Motluck, #36807  
Louisburg, NC

Mark Owen Smith, #37443  
Chapel Hill, NC

Sonja Arlene Thomas, #34057  
Kings Mountain, NC

### Reissuance

Woodrow Scott McDonald, #31643  
Fletcher, NC


## Exam Score Release Dates

If you take your exam on or before:	Your target score release date is:
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

## Inactive Status

Between March 1, 2021, and April 30, 2021, 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)].

Cynthia Daniel Chandler, #12387	Burlington, NC	Gregory Keith Herring, #13907	Greensboro, NC
Caroline Colborn Youngblood, #13743	Charlotte, NC	Milton Larry Stanfield, #19788	Conyers, GA
Jane Fogarty Bouchon, #17891	Raleigh, NC	Jennifer Lynn Coats, #31017	Wilkesboro, NC
Deborah Horne Cox, #22432	North Myrtle Beach, SC	John Briggs Woodward, #34627	Raleigh, NC
Amanda Lynn D'Aprile, #43146	Meridian, MS	Mary McGraw Auman, #16284	Raleigh, NC
Larry Perdue, #13571	Thomasville, NC	George Henry Knostman, IV, #21489	Winston-Salem, NC
Rhonda P. Campbell, #26095	Kings Mountain, NC	Jennifer McDaniel, #21539	Raleigh, NC
Richard Alan Swartzel, #18893	Hickory, NC	Chester Joseph Popkowski, Jr., #36971	Charlotte, NC
Tiffany Langdon Miller, #35509	Raleigh, NC	Walter Keith Davis, #28971	Marvin, NC
Charles Hilton Wood, Jr., #24585	Fairview, NC	Petra Weishaupt-Smith, #20948	Cary, NC
Roger Lee Wiggins, #26835	Sylva, NC	Kathleen C. Barbieri, #22694	Ludlow, MA
Joseph R. Babcock, #32840	Holly Springs, NC	Pamela Randall Lamberton, #24994	Raleigh, NC
Shelia Sen Gupta Bovard, #20982	Midland, NC	Dee Green Leslie, #17668	Raleigh, NC
Joyce Marie Coggin, #27943	Charlotte, NC	Kathryn Eve McCoy, #25795	Columbia, SC
Roy Allen Hunt, #14377	Fort Mill, SC	Vickie Wright Pope, #17367	Charlotte, NC
Kevin Pickard, #17677	Lehi, UT	James Scudder, Jr., #14757	Charlotte, NC
Robert Allen Carroll, II, #36459	Glen Allen, VA	Evan Taylor Gentile, #37321	Charlotte, NC
John Robert Cauble, Jr., #14720	Greensboro, NC	Russell Raymond Hinesley, #23433	Bailey, NC
Terry Wayne Mullins, #42131	Indian Land, SC	John Richard Stewart, #9889	Denver, NC
Randall Reid Black, #14436	Lexington, NC	Allen W. Houck, #24999	Raleigh, NC
David Michael Houck, #20931	Candler, NC	John Winston Lea, #23443	Rocky Mount, NC
Herman Brock, #10805	Raleigh, NC	Lisa Lynn Thomas, #26367	Gastonia, NC



## 2021-2022 Board Committees

### Executive Committee

*The President, Vice-President, and Secretary-Treasurer automatically comprise the Executive Committee. This Committee works with the Board's Executive Staff to ensure that the Board fulfills its public protection mandate while operating in a fair, efficient manner.*

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

### Professional Education & Applications Committee

*The Professional Education & Applications Committee works with the Board's Exam and Licensing sections to review Uniform CPA Exam applications, original and reciprocal CPA certificate applications; CPA certificate reissuance and reinstatement applications; CPA firm registrations; CPE compliance matters; and other issues related to examination and licensure. The Committee makes recommendations to the full Board for approval or disapproval of all applications it reviews. Members are appointed by the Board President.*

Wanda B. Taylor, Esq., Chair  
Gary R. Massey, CPA  
Bernita W. Demery, CPA

### Professional Standards Committee

*The Professional Standards Committee provides guidance to the Board staff on alleged violations of the North Carolina General Statutes and North Carolina Administrative Code related to the public practice of accountancy in North Carolina. The Committee does not determine guilt or innocence but makes recommendations to the full Board regarding the disposition of matters brought to the Committee by the Professional Standards Staff. Members are appointed by the Board President.*

Arthur M. Winstead, Jr., CPA, Chair  
Barton W. Baldwin, CPA  
Jennifer K. Van Zant, Esq.

### Audit Committee

*The Audit Committee participates in hiring an independent auditor and works with the Board's Deputy Director to prepare for the required annual audit. The Committee questions the Executive Staff and the auditors to evaluate the audit process and receive reports directly from the auditor in connection with the audit's findings. The Committee presents the auditor's findings to the full Board, ensuring all members understand any auditors' recommendations before formally accepting the audit report. Members are appointed by the Board President.*

Gary R. Massey, CPA, Chair  
Michael S. Massey, CPA  
Bernita W. Demery, CPA

### Investment Committee

*The Investment Committee provides Board oversight and guidance to Board staff related to the Board's investment portfolio. Members of the Investment Committee are fiduciaries of the portfolio, responsible for overseeing investment policies, guidelines, investment performance, and related risk management. Members are appointed by the Board President. The Board's Executive and Deputy Director serve as non-voting ex-officio Committee members.*

Gary R. Massey, CPA, Chair  
Barton Baldwin, CPA  
Wanda B. Taylor, Esq.

### Personnel Committee

*The Personnel Committee provides guidance, oversight, and support to the Executive Staff to develop and implement employee staffing, performance management, and compensation systems. The Committee verifies that personnel policies and procedures are compliant with state and federal labor laws and are applied consistently. Members are appointed by the Board President.*

Wanda B. Taylor, Esq., Chair  
Gary R. Massey, CPA  
Arthur M. Winstead, Jr., CPA

### Strategy Committee

*The Strategy Committee is responsible for assisting the Board with its responsibilities for the Board's mission, vision, and strategic direction. The Committee advises the Executive Staff on strategic planning matters, including developing strategic objectives with measurable goals and time targets, developing a dashboard of key indicators, and monitoring the Board's performance. Members are appointed by the Board President.*

Michael S. Massey, CPA, Chair  
Bernita W. Demery, CPA  
Jennifer K. Van Zant, Esq.



## 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**  
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*Lisa R. Heame*

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**Licensing**  
*Cammie Emery*  
*Alice Grigsby*  
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**Professional Standards**  
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*Julia L. Mayo*

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

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2,000 copies of this document were printed in May 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.