



# 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. 5-2022

### Joint Task Force Will Examine “Core + Discipline” Education Issues

At its March 16, 2022, meeting, the State Board united with the NCACPA to form a joint task force to examine education issues related to the CPA Evolution initiative ([evolutionofcpa.org](http://evolutionofcpa.org)) and beyond.

When proposing the Education Task Force, David R. Nance, CPA, the Board’s Executive Director, said, “It is crucial to the profession that the State Board, in its oversight role, and the NCACPA, in its representative role, work together on issues impacting North Carolina licensees.”

The Task Force’s primary goal is to ensure North Carolina candidates are prepared to succeed on the “core + discipline” CPA Exam that launches in January 2024.

Task Force members are accounting educators from universities and community colleges and employees of CPA firms that will hire candidates affected by CPA Evolution.

Board member Jodi K. Kruse, CPA, and NCACPA Board of Directors member Dr. Kevin L. James, CPA, will serve as co-chairs of the Task Force.

A list of Task Force members and staff liaisons is on page 4.

The restructured Exam starts with a core in accounting, auditing, tax, and technology that all candidates must complete.

Then, each candidate must demonstrate more in-depth skills and knowledge in one of the following disciplines:

- Tax compliance and planning;
- Business reporting and analysis; or
- Information systems and controls.

A discipline selected for testing does not mean the CPAs who achieve licensure under this model

are restricted to practice in their selected discipline.

They will have the rights and privileges consistent with any other CPA so long as they possess the required professional competence.

The restructured CPA comes with a model curriculum to assist faculty who want to prepare their students to become CPAs.

These changes lead to questions about transitioning to the new CPA licensure model.

**Task Force**  
*continued on*  
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### NCDOR Publishes Notice on New Deduction Related to Certain Armed Forces Pay

North Carolina’s most recent budget law allows eligible retired US Armed Forces members to deduct specific military retirement pay (MRP) when calculating North Carolina taxable income beginning with the 2021 tax year.

The law also allows eligible beneficiaries of the Survivor Benefit Plan (SBP) to deduct certain SBP payments beginning with the 2021 tax year.

On May 2, 2022, the NC Department of Revenue (NCDOR) issued a Notice that provides an overview of the new deduction and addresses frequently asked questions related to the new deduction. A copy of the Notice is available from the NCDOR website, [ncdor.gov](http://ncdor.gov).

If you have questions about the Notice, please call the NCDOR Customer Interaction Center at 1-877-252-3052.

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# 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."

## ERNST & YOUNG LLP | CHARLOTTE, 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. Ernst & Young LLP (hereinafter "Respondent Firm") is a registered certified public accounting firm in North Carolina.
2. The Respondent Firm self-disclosed that it had been subjected to disciplinary action by the Securities and Exchange Commission ("SEC"). The SEC Order found that the Respondent Firm had received and used competitive intelligence and confidential information in order to successfully bid on the audit for a publicly traded company in the State of North Carolina.
3. The SEC found that the relationships and activities leading to the award of the audit to the Respondent Firm violated the SEC's rules that require auditors to maintain independence in both fact and appearance.
4. The SEC also found that EY implemented certain remedial measures, including introducing a new policy and guidance concerning competitive proposal processes and implementing procures intended to measure compliance with that policy.
5. The SEC imposed a censure, internal remedial actions, and a ten million dollar (\$10,000,000) civil penalty on the Respondent Firm.
6. All or substantially all of the conduct of concern identified in the SEC Order occurred in North Carolina, and concerned certain Respondent Firm personnel licensed as CPAs in the State of North Carolina.
7. The Respondent Firm 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 Firm 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 Firm 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. The Board asserts that the disciplinary action taken by the SEC constitutes a violation of Rule 21 NCAC 08N .0204. The Respondent Firm neither admits nor denies a violation of that rule but has consented to the entry of this Consent Order.
3. Per N.C. Gen. Stat. §93-12(9), and also by virtue of the Respondent Firm's consent to this order, the Respondent Firm is subject to the discipline set forth below.

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

1. The Respondent Firm is censured and shall pay a one-hundred-and-twenty-five thousand dollar (\$125,000) civil monetary penalty to be remitted with this signed Consent Order.

**Approved by the Board on April 21, 2022.**

### 50 Years of NC CPA Licensure

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

Dockery Sam Dobbins  
David Franklin Leeper

## CURT W. FOCHTMANN, #29277 | CHARLOTTE, 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. Curt W. Fochtmann (hereinafter “Respondent”) was the holder of North Carolina certificate number 29277 as a Certified Public Accountant.
2. The Respondent was employed by Ernst & Young LLP (hereinafter “Firm”), a registered certified public accounting firm in North Carolina.
3. The Firm self-disclosed that it had been subjected to disciplinary action by the Securities and Exchange Commission (“SEC”). The SEC Order found that the Firm had received and used competitive intelligence and confidential information in order to successfully bid on the audit for a publicly traded company in the State of North Carolina.
4. The SEC Order made specific findings that the Respondent lacked independence, that Respondent’s actions caused the Firm to violate Rule 2-02(b)(1) or Regulation S-X and caused the issuer to violate the Securities Exchange Act of 1934, and found that the Respondent engaged in improper professional conduct in violation of the SEC’s Rules of Practice.
5. The SEC imposed a one-year suspension of the Respondent’s privilege to appear or practice before the SEC as an accountant and a \$15,000.00 civil penalty for his actions.
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 Eth-

ics and Conduct promulgated and adopted therein by the Board.

2. The Board asserts that the disciplinary action taken by the SEC constitutes a violation of Rule 21 NCAC 08N .0204. Respondent neither admits or denies a violation of that rule, but has consented to the entry of this Consent Order.
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. On June 22, 2021, the Respondent requested that his CPA certificate be placed on inactive status. As such, the Respondent, Curt W. Fochtmann’s ability to reactivate his certificate is hereby revoked for a period of one year following the Board’s approval of this Consent Order.
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 revoked North Carolina certificate.

**Approved by the Board on April 21, 2022.**

### CPA Certificate Renewal Deadline

The deadline for completing the 2022-2023 individual CPA certificate renewal is June 30, 2022.

Information about the renewal was published in the April 2022 *Activity Review* (<https://bit.ly/3MKeQqu>).

You can access the renewal using the link in the “How Do I” box on the Board’s website, [nccpaboard.gov](https://nccpaboard.gov).

## Task Force

*continued from page 1*

- Does the Board need to change its education requirements for sitting for the Exam?
- What should universities and colleges do regarding the model curriculum developed by NASBA and the AICPA?
- Are there opportunities for collaboration among institutions to fill educational gaps?
- How do we keep students engaged and excited about the possibilities the CPA profession offers?

If you have questions or comments about the Task Force, please contact Mr. Nance at **dnance@nccpaboard.gov**.

State Board/NCACPA Education Task Force		
Name	Role	Employer
Dr. Kevin James, CPA	Co-Chair	NC A&T State University
Jodi K. Kruse, CPA	Co-Chair	Ernst & Young LLP
Dr. Pennie Bagley, CPA	Member	Appalachian State University
Dr. Dena D. Breece, CPA	Member	UNC-Pembroke
Kristy B. Grady, CPA	Member	Lenoir Community College
Dr. David Mautz, CPA	Member	UNC-Wilmington
Chuck Powell, CPA	Member	Wake Tech Community College
Benjamin R. Ripple, CPA	Member	Bernard Robinson & Company
Scott Showalter, CPA	Member	North Carolina State University
Dr. Kevin Eller	Alternate Member	Appalachian State University
Sharon H. Bryson	Staff Liaison	NCACPA
David R. Nance, CPA	Staff Liaison	State Board of CPA Examiners
Mark Sotichack, CPA	Staff Liaison	NCACPA

## FAQs: CPE Required for NC CPA Certificate Renewal

CPE reporting is often the part of the CPA certificate renewal that trips up licensees. Below are the answers to some of the most frequently asked CPE questions the Board staff receives.

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

**A.** A CPA licensed before April 1, 2021, must complete 2,000 minutes of CPE to be eligible to renew.

If you were licensed as a North Carolina CPA after April 1, 2021, but before January 1, 2022, the requirement is prorated based on the calendar quarter in which you were licensed. See 21 NCAC 08G .0401(d) for details.

As part of the annual CPE requirement, CPAs licensed before January 1, 2022, must complete at least 50 minutes of CPE on regulatory or be-

havioral professional ethics offered by a sponsor on NASBA's National Registry of CPE Sponsors, **[nasbaregistry.org](http://nasbaregistry.org)**.

**Q.** I'm a non-resident NC CPA. Do I need to meet North Carolina's CPE requirement?

**A.** As a non-resident CPA, you may satisfy the annual CPE requirement by completing the requirement in the jurisdiction where you are licensed and work or reside. If you are licensed and live or work in a jurisdiction that doesn't have a CPE requirement, you must comply with the North Carolina's CPE requirement.

**Q.** Does the ethics requirement apply to a non-resident NC CPA?

**A.** If you are a non-resident CPA you may satisfy the annual ethics CPE requirement by completing

the ethics requirement in the jurisdiction where you are licensed and work or reside. If you are licensed and live or work in a jurisdiction that doesn't have an ethics CPE requirement, you must comply with the Board's ethics requirement.

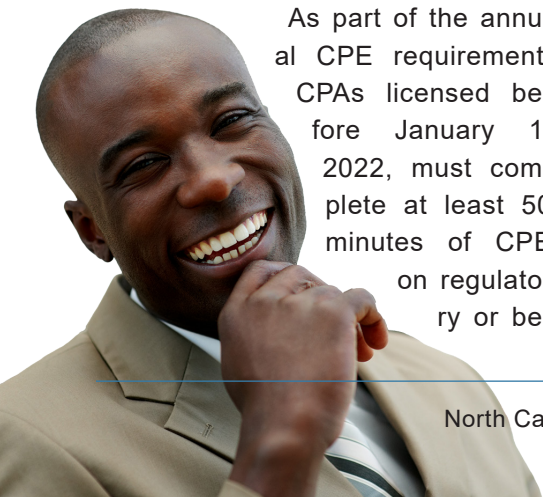
**Q.** I'm not sure I have any CPE carry-forward. How do I find out?

**A.** Before starting the renewal, use the "Find CPA/Find CPA Firm" link on the Board's website, **[nccpaboard.gov](http://nccpaboard.gov)**, to look up your record. Clicking on the "Details" link will show your carry-forward.

Please contact Cammie Emery, Licensing Specialist at **[cemery@nccpaboard.gov](mailto:cemery@nccpaboard.gov)** with questions about CPE carry-forward.

**CPE**

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## Exam Score Release Dates

**Q.** I didn't take an ethics course in 2021, so I'm taking a class next month so I can renew my license. Can I count that class for 2021 and 2022?

**A.** Since the ethics course you plan to complete next month is for the 2021 calendar year requirement, you must complete a second 50-minute course before December 31, 2022.

**Q.** If I didn't complete the required CPE before the December 31, 2021, deadline, can I still renew my CPA certificate?

**A.** If you didn't complete your CPE before December 31, 2021, but complete the needed CPE (including 50 minutes of ethics) before June 30, 2022, you may renew your certificate if you have the certificates of completion for each CPE activity you completed between January 1, 2021, and June 30, 2022.

Completing the CPE requirement between January 1, 2022, and June 30, 2022, without an approved extension from the Board may result in a Letter of Warning, but no discipline.

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, the Board will deny your renewal.

Send your questions about CPA certificate renewal to Buck Winslow, the Board's Licensing Manager, at [buckw@nccpaboard.gov](mailto:buckw@nccpaboard.gov).

If you take your exam on/before:	Your target score release date is:
May 16, 2022	May 24, 2022
June 8, 2022	June 16, 2022
June 30, 2022	July 12, 2022
July 23, 2022	August 9, 2022
August 15, 2022	August 23, 2022
September 7, 2022	September 15, 2022
October 1, 2022	October 11, 2022
October 23, 2022	November 8, 2022
November 15, 2022	November 23, 2022
December 8, 2022	December 16, 2022
January 1, 2023	January 10, 2023

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

### 2022-Q1 CPA Exam Performance: North Carolina

Overall Performance	
Unique Candidates	558
New Candidates	194
Total Sections	667
Passing 4 <sup>th</sup> Section	63
Sections/Candidates	1.2
Pass Rate	56.07%
Average Score	73.79

#### Jurisdiction Ranking (Out of 55 Jurisdictions)

Candidates	15
Sections	15
Pass Rate	7
Average Score	10

Section Performance			
	Sections	Score	% Pass
First Time	309	74.11	57.61%
Re-Exam	356	73.49	54.49%
AUD	173	72.72	50.87%
BEC	156	78.83	62.82%
FAR	200	72.06	51.00%
REG	138	74.19	62.32%

## Privilege License Tax 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.”

There are exemptions to the privilege license tax for a person who is at least 75 years old and a blind person engaging in a trade or profession as a sole proprietor.

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

Please direct all questions about the privilege license tax to the NCDOR Excise Tax Division at 1-877-252-3052.

## Privilege License Tax Webinar

On June 9, 2022, the NCDOR will host a free privilege license tax webinar.

To sign up for the webinar, visit the Seminar and Workshop page of the NCDOR website, <https://bit.ly/3L3zj81>.

## CPA Certificates Issued

On April 21, 2022, the Board approved the following individuals for North Carolina CPA licensure:

Karyn Sue Abbott	Michael J. Drennan	Kerry Patricia Lanigan	William Phillip Roberts
Mohamed Abdelrazig	Alexandra Frances Dunn	Robert Dillon Little	Mackenzie Agnes Rogers
Shannon LeeAnn Adams	Nicholas John Fahrney	Anna M. Lloyd	Carly McKenzie Sanderson
Russell Clayton Albers Jr.	Zonglu Fan	Migena Lybeshari	Kwabena Boateng Sarpong
Tyler Ross Allen	Paige Armstrong Frost	James Andrew Manville	Megan Clare Schmidt
Ernest Jeffrey Allred	Laura Jeanne Gardner	Samuel Alan Markiewitz	Michael Thomas Seaback
Dayana Alvarez	Inna Garnek	Shannon Lamm Maynard	Sarah Mali Senn
Amy Madilyn Andrews	Jane Elizabeth Brooks Gaskins	Marcos Jose Melendez	Khyati Shah
Cathy Jo Baggenstoss	Christina Gong	Peter James Milcinovic	Kaiyu Shi
Nicholas Tyler Bailey	Shelby Nicole Graham	Brian Williamson Moore	William Randall Shields
Julie Gail Baress	Kasey A. Greene	Robert Lewis Morgan III	Melissa Rae Shultz
John Daniel Barut	Dylan Patrick Hall	Charles Fred Mullen	Oksana Slobodyanyuk
Kaila Lareigh Berger	Robert Martin Harper	Brandon Gray Myers	Amber Virginia Smith
Christopher Allen Boothe	Emory Ellsworth Harshman IV	Donald Lee Nalley	Corbin Andrew Smith
Todd Wyatt Brown Jr.	Elissa Maria Harvey	Kerri Ann Nile	Annika R. Sponring
Sebastiano Matteo Calabro	Tracy Leigh Harvey	Claudy Ocean	Jeanne Marie St. Ville
Brooke Taylor Cameron	Nathaniel Thomas Hathaway	Devon Brent Parker	Laurel McKay Stauffer
Peter Lawrence Cerquone	Joshua Bradley Heim	Michael David Guy Patch	James Caleb Swaim
Sunita Rao Chillarege	Ryan Christopher Hickey	Mary Beth Perryman	James Robinson Swigart
Caroline Leith Clayton	Alexander Jackson Holley	Ross Alden Pfaff III	Oluchi Rebecca Taylor
Benjamin Harris Coffey	LaShena Avon Honore	Joseph Mahlon Pieper	Alyssa Ruth Thomas
Kristie Lavern Collins	Alexander Kirby Jackson	Andrew Arthur Pizzello	Christopher Scott Trevathan
Rachel Ellen Cook	Jonathan Taylor Kane	Joseph Richard Popolizio	Rachel Lyn Wells
Keleigh Shea Coppenger	Gina Marie Kelkis	Sterling Thomas Porter II	Zhenrong Wen
Douglas Cortese	Zachary Kyle Kennedy	John William Pouliot	Kady Hill Whan
Rose Michelle Cossuto	Lindsey Rachele Kerns	Ashley Anne Rabie	Alexis Vann Whisner
Rebecca Marie Crumpler	Jared Daniel Kindy	Emerald Parsley Rammohan	Justin Hunter Wright
Giancarlo Soprano Cusati	Caroline Ruth Kingham	Caroline Catherine Raper	Sara Ariella Wright
Jana Suzanne Daggert	Joshua Charles Kleveland	Kaitlin Mae Carroll Raver	Maheder Demissie Yohannes
Rizalinda J. Dayrit	Vibhav Kollu	Allen Clarke Reed	
Nicholas William DeMaso III	David Sean Kratzke	Rachel Elizabeth Regan	
Matthew Paul Dorfmeier	Sandra Lafontaine	Brittany Blackwell Reid	

## Successful Exam Candidates

The Board is pleased to announce that the following individuals passed the Uniform CPA Exam between February 1, 2022, and March 31, 2022:

Katherine Elizabeth Bagley  
Christine Ann Bell  
Macy Katherine Carman  
Kathleen Claire Chambers  
Michael Vincent Dignazio  
Ryan Wade Dixon  
Mary Madison Kizer Futrell  
Daniel Haimov Goldstein  
Lee McKellar Grantham Jr.  
Andrew Edward Henschel  
Kathryn Marie Hollis  
Latanya Cain Holmes  
Dylan Timothy Hooper  
Shelby Elizabeth Horton  
Tara Janelle Howard  
Philip John Kirkland  
Bailey Parker Thompson Kirkman  
Christopher Kevin Lambert  
Brandon Paul Lane  
Lauren Margaret Layton  
Christopher James Leja  
Thaddeus Reed Lyon  
Nicole Giselle Mejias De Jesus  
Joseph Michael Mulholand  
Mathias Steven Nasisse  
Maggie Christine Ostwalt-Yantis  
Devon Brent Parker  
Lindsay Nicole Patterson  
Brittany Blackwell Reid  
William Phillip Roberts  
Precious Joi Rogers  
Sarah Mali Senn  
Katherine Anne Serrell  
Bradley William Stanton  
James Caleb Swaim  
James Robinson Swigart  
Susan Annette Tucker  
Matthew Bryan Tyndall  
Caleb Weibel Wagner  
Matthew Gion Wall  
Jarett Coleman Wayman  
Jacob Coleman Wemyss  
Kady Hill Whan  
Matthew Christopher Wimberly

## CPA Certificate Reclassifications

At its April 21, 2022, meeting, the Board approved the applications for CPA license reclassification submitted by the following individuals:

### Reinstatement

Severino Michael Alvarez, #40650	Spartanburg, SC
John Humphreys Gray, #17230	Mount Olive, NC
Eric Thomas Gupton, #29366	Raleigh, NC
Elena Marie Pisarik Koutouzos, #37254	Rocky Mount, NC
Katelyn LeAnna Smith, #44713	New Bern, NC
Michael Anthony Tomlinson, #36255	Fort Mill, SC
Joseph Thomas Wood, #38149	Asheville, NC
Laura Pokojni Young, #36019	Fort Mill, SC

### Reissuance

Sara Christine Meyer, #41371	Charlotte, NC
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### Inactive Status

Between April 1, 2022, and April 30, 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)].

Hoyle Lee Linker, #16254	Cary, NC
Joan Wysner Reese, #17273	Stanley, NC
Shelley Brothers Farris, #27229	Kannapolis, NC
William James MacKrell, #20520	Durham, NC
Lu Tang, #37196	Campbell, CA
Judith P. Blount, #18771	Raleigh, NC
Margaret Mary Donilon, #18005	Raleigh, NC
Eric Joseph Murphy, #35292	Charlotte, NC
Sandra Held Reese, #17923	Raleigh, NC
Rebekah Catherine Howard, #39665	Raleigh, NC
Paul Lewis Hallock, #26535	Charlotte, NC
Marion Stanley Hall, #14806	Lenoir, NC
Diana Lynn Hopkins, #25330	Chapin, SC
David Jesse Bradley, #2910	Nashville, NC
Peggy Slaughter Ainsworth, #15156	Charlotte, NC
Karen Nancy Goodchild, #35320	Jefferson City, MO
Anna Caulder Tang, #40930	Asheville, NC
Mary Lou Rathje Barlow, #17145	Durham, NC
Cindy Faulkenberry Campbell, #23016	Sandys, Bermuda
Dorreen Loraine Gaudian, #30221	Rock Hill, SC
Nathan Robert Hales, #42845	Rural Hall, NC
Steve E. Reavis, #16329	Elon, NC
Linda Noe Robinson, #19681	Newton, NC
Sara Faye Thorndike, #39506	State College, PA
William Kent Weaver, #29610	Bessemer City, NC
Alan Wells, #15234	Jacksonville, NC
Cheryll E. Mayle, #19060	Lakeland, FL
Stephen Mark Moore, #15355	Cary, NC
Margaret Brady Hunter, #15693	Asheville, NC
Kurtis Fredrick Underwood, #24266	Blairsville, GA



## State Board of CPA Examiners

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## 2022 Dates to Remember

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

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.

September 5 - Office Closed - Labor Day