



# 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. 6-2022



## S. Lynne Sanders, CPA, Joins Board Staff

The Board is pleased to welcome S. Lynne Sanders, CPA, to the Board staff as Deputy Director. Her first day with the Board was June 1, 2022.

After accepting the job, Sanders said, "It is an honor and a privilege to continue to serve the CPA profession by joining the NC State Board of CPA Examiners as its new Deputy Director."

Sanders filled the vacancy created when David R. Nance, CPA, was promoted to Executive Director earlier this year.

Sanders' extensive accounting experience includes 12 years with the University of North Carolina (UNC) System Office and 21 years with the North Carolina Office of the State Auditor.

We'll share more information about Sanders in an upcoming issue of the *Activity Review*.



## CPA Certificate Renewal Deadline

June 30 is the deadline for renewing your individual CPA certificate for the 2022-2023 license year.

The renewal link is in the "How Do I" box on the homepage of the Board's website, [nccpaboard.gov](http://nccpaboard.gov).

An overview of the renewal process was published in the April issue of the *Activity Review*. Detailed instructions for completing the renewal are included in the online renewal.

When completing the renewal, make sure you check the appropriate box related to your CPE.

Failure to accurately report your CPE or not completing the proper CPE may result in a forfeited certificate and a \$1000.00 civil penalty through a Consent Order.

North Carolina's Employee Fair Classification Act (EFCA) requires the Board to include an Employee Fair Classification Public Notice Statement in the renewal.

NCGS 143-765 mandates the Board to deny your certificate renewal if you do not answer the questions related to employee misclassification.

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.

Failing to submit the renewal form and fee or request inactive status within 30 days of receiving the Letter of Demand will result in the Board automatically forfeiting your NC CPA certificate.

Although forfeiture is not a disciplinary action, it does prevent you from using the CPA title.

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

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# Disciplinary Actions

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."

## JAMES GREGORY HERRING JR., #27039 | 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. James G. Herring, Jr., CPA (hereinafter "Respondent") is the holder of North Carolina certificate number 27039 as a Certified Public Accountant.
2. The Respondent is 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 three-year suspension of the Respondent's privilege to appear or practice before the SEC as an accountant and a \$50,000.00 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 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. Respondent 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's consent to this order, the Respondent is subject to the discipline set forth below.

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

1. The Certified Public Accountant certificate issued to the Respondent, James G. Herring, Jr., is revoked for a period of three years, however, the revocation is stayed as long as the Respondent does not violate any of the regulations set forth above during the three-year period.
2. The Respondent must remit a \$10,000 civil monetary penalty with this signed Consent Order.

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



**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. James A. Young, Jr. (hereinafter “Respondent”), was the holder of North Carolina certificate number 39204 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 two-year suspension of the Respondent’s privilege to appear or practice before the SEC as an accountant and a \$25,000.00 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 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. Respondent 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’s consent to this order, the Respondent is subject to the discipline set forth below.

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

1. The Certified Public Accountant certificate issued to the Respondent, James A. Young, Jr., was placed on forfeit status for a failure to renew on August 11, 2021. As such, the Respondent’s ability to reactivate his CPA certificate is hereby revoked for a period of two years 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 forfeited North Carolina certificate.

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

**Disciplinary Actions**

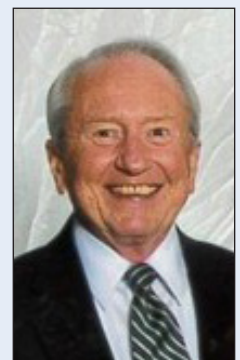
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**In Memoriam  
Thomas Hayes Woollen**

Thomas Hayes Woollen, a past public member of the NC State Board of CPA Examiners, died May 6, 2022. He was 87.

Governor James G. Martin appointed Woollen to the Board in 1986 and appointed him to a second term in 1989.

During his tenure on the Board, Woollen served as Chair of the Professional Education and Applications Committee.





## Elijah Watt Sells Award

The Board is pleased to announce that two North Carolina Uniform CPA Exam candidates are winners of the AICPA's 2021 Elijah Watt Sells Award.

The Award program was established in 1923 to recognize outstanding performance on the CPA Exam.

Tyler Brynn Black, a graduate of Wake Forest University with a Bachelor of Arts in Spanish and a Master of Accountancy from St. Joseph's College of Maine, is employed with Alan F. Burke, CPA, PA, in Salisbury, NC.

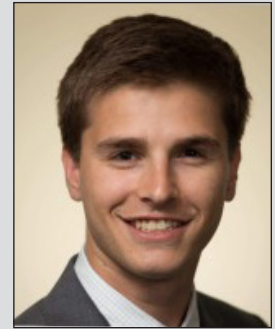
Hutton Alexander Johnston, a graduate of the University of North Carolina at Chapel Hill with a Bachelor of Science in Business Administration and Master of Accounting, is employed with Wells Fargo Securities in Charlotte, NC.

More than 72,000 individuals sat for the CPA Exam in 2021, with 57 candidates meeting the criteria to receive the Elijah Watt Sells Award.

To qualify for the award, CPA candidates must obtain a cumulative average score above 95.50 across all four sections of the CPA Exam, pass all four sections on their first attempt, and completed testing in 2021.



Tyler Black



Hutton Johnston

## CPA Certificates Issued

On May 23, 2022, the Board approved the following individuals for North Carolina CPA licensure:

Jackson Henry Adams  
Michael Thomas Ayotte  
Danielle Grace Bailey  
Lauren Lynne Bakke  
Amy Gomez Bayley  
K'La ShaQueen Brewington  
Kalund Donovan Brodie  
Nicholas Kirk Chilcutt  
Lenvil Allen Coltrane  
William Thomas DeLeo II  
Julian Gibson Drew  
Emily Joy Etgen  
Chad Hogan Evertz  
Jordan Nicole Hoerner  
Tristan Dean Holleman  
Latanya Cain Holmes  
Owen Elizabeth Hicks Hooper  
Tara Janelle Howard  
Hannah Murphy Jabusch  
Wilson Lee Jolly  
Thomas Joseph Kessler III  
Olena Trymaylo Kilson  
Bailey Parker Thompson Kirkman  
Jonathan Drew Kitchens

Kevin Michael Kucharski  
Lauren Margaret Layton  
Ryan James Linden  
Andrew Macdonald Lundgren  
Rachel Elizabeth Mann  
Susanne Schyroki Marsh  
Dustin LeLand McKelvey  
Nicole Giselle Mejias De Jesus  
Stephanie Miller  
Joseph Michael Mulholand  
Dennis Jon Munise  
Barrett Frazier Overman  
Tyler Franklin Page  
Basel Khalid Quran  
Lucreasha Jennea Reid  
Matthew Wood Reinheimer  
William Bradshaw Robinson  
Johnathon Edward Sanders  
Katherine MacFarlane Sipple  
Keith Carl Smith  
Lauren Claire Smith  
Selena Michelle Stewart  
Victoria Lyn Vidal

## Successful Uniform CPA Exam Candidates

The Board is pleased to announce that the following North Carolina Uniform CPA Exam candidates passed the Exam in April 2022:

William Kennedy Abington IV  
Alyssa Harper Brockman  
Ethan Michael Brotherton  
Derrick Wayne Cahoon  
Caleb Stewart Crance  
Courtney Lee Dietsch  
Benjamin Alexander Domingue  
David Michael Grimsley  
Brandon Todd Holleman  
Jenneth Jones Mitchell  
Matthew Ryan Tipton  
Alaina Yeatts Weaver

*If you are a North Carolina Exam candidate who passed the Exam in April and did not receive a notice from the Board, please contact the Board's Exam Specialist, Phyllis Elliott, at [phyllise@nccpaboard.gov](mailto:phyllise@nccpaboard.gov).*

## CPA Certificate Reclassifications

### 50 Years of NC CPA Licensure

#### Reinstatements

Tamara Walker Earnest, #27913	Naples, FL
Rashad Ibrahim, #38001	Woodland Hills, CA
Deborah Sheets Jackson, #38732	Evergreen, CO
Tiffany Langdon Miller, #35509	Raleigh, NC

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

#### Reissuance

Bereket Ezra Baissa, #37794	Charlotte, NC
James Joseph Vollbrecht, #36992	Charlotte, NC

Larry James Bowen  
Charles Edwin Thomas  
Kenneth Morris O'Connell  
Michael Scharf  
Gary Bruce Thomas

### ALLAN C. LEIGH JR., #088005 (NY) | BROOKLYN, NY

**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. Allan C. Leigh, Jr., CPA (hereinafter "Respondent"), is the holder of New York certificate number 088005 as a Certified Public Accountant.
2. The Board received information from the United States Department of Education's Office of Student Aid that they were unable to verify the license status of the firm and auditor of a college. The audit was performed by the Respondent, working out of a non-CPA firm.
3. The Respondent does not have a principal place of business in North Carolina and was utilizing a practice privilege as allowed by the mobility legislation found at N.C. Gen. Stat. §93-10.
4. After opening a disciplinary case, the Board staff requested and reviewed the workpapers of the audit that the Respondent performed for the college.
5. The staff identified numerous deficiencies in the workpapers and the audit.
6. The Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board ex parte, whether or not the Board accepts this Consent Order as written. The Respondent understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective

until approved by the Board at a duly constituted Board Meeting.

**BASED UPON THE FOREGOING**, the Board makes the following Conclusions of Law:

1. The Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. By virtue of the facts set forth above, the Respondent violated 21 NCAC 08N .0302, which requires CPAs to issue audits only through CPA firms that have undergone peer review.
3. The Respondent also violated 21 NCAC 08N .0403 (auditing standards) by virtue of the deficiencies noted in the audit workpapers.
4. Per N.C. Gen. Stat. §93-12(9), and also by virtue of the Respondent's consent to this order, the Respondent is subject to the discipline set forth below.

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

1. The practice privilege of the Respondent is hereby revoked.
2. 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.

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

## Exam Score Release Dates

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

## CPA Exam Fees Effective August 6, 2022

Effective August 6, 2022, the Uniform CPA Examination section fees will increase. The Board's administrative fees are not changing.

Applications postmarked on or before July 31, 2022, will be processed using the current fee schedule. Applications postmarked on or after August 6, 2022, will be processed using the new fee. When applying for the Exam, make sure you enclose the correct payment.

Please send your questions about the CPA Exam to Phyllis Elliott, the Board's Exam Specialist, by email at [phyllise@nccpaboard.gov](mailto:phyllise@nccpaboard.gov).

	Application Post-marked on or before July 31, 2022	Application Post-marked on or after August 6, 2022
<b>Administrative Fees</b>		
Initial Exam Application	\$230.00	\$230.00
Re-Exam Application	\$75.00	\$75.00
<b>Per-Section Fees</b>		
AUD	\$226.15	\$238.15
BEC	\$226.15	\$238.15
FAR	\$226.15	\$238.15
REG	\$226.15	\$238.15

## Board Committees

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Maria M. Lynch, Esq.  
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Bernita W. Demery, CPA

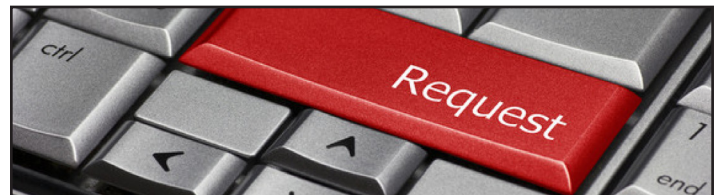
### Investment

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## CPA Certificates: Inactive Status

Between May 1, 2022, and May 31, 2022, the Board approved the individuals listed below for inactive status. 21 NCAC 08A .0301(b)(20) states: "Inactive," when used to refer to the status of a person, describes a person who has requested inactive status and 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."

Jonathan Robert Rea, #44178	Knoxville, TN	Michael William Head, #28259	Wilmington, NC
Dwight Todd Roseman, #14522	Charlotte, NC	Cynthia Karin Reeder, #42576	Hendersonville, NC
Michael Neal Shelton, #29471	Nags Head, NC	Harry Keith Graham, #6104	Charlotte, NC
David Wayne Smith, #27569	Ooltewah, TN	Joseph Patrick Hanlon, #32471	West Palm Beach, FL
Debora Bollinger Wentz, #15325	Newton, NC	Jordan Thomas Larson, #41979	Charlotte, NC
Toye Collins Payne, #11558	Kernersville, NC	Jesse Scott McGee III, #45442	Southport, NC
Evelyn Peterson Phillips, #30239	Clayton, NC	Melissa Parry Myers, #40470	Brooklyn, NY
Mary Therese Valenta, #17762	Fernandina Beach, VA	Kathryn Marie Binns, #36441	Chicago, IL
Elizabeth Flowers Bush, #10948	Brea, CA	Victor Kenneth Lewis, #23445	Willow Spring, NC
Seung Yim Lee, #25825	Calabash, NC	Shante' Denise Gilliam Turner, #34829	Springdale, AR
Peizhu Liu, #28132	Chapel Hill, NC	Lawrence Dillard Wagner Jr., #8231	Charlotte, NC
Justin Craig Coley, #37351	Concord, NC	Horace Lee Best, #6796	Goldensboro, NC
Lawrence Ray Crews, #29411	Fredericksburg, VA	Rochelle Setzer Federal, #16683	Charlotte, NC
Donalda Jones, #16231	Purlear, NC	Lucinda Lee Fraley, #25106	Salisbury, NC
Laura Germaine Lancaster, #29428	Reidsville, NC	Larry Dean Good, #14444	Charlotte, NC
Charles Gerard Harte, #18939	Palm Springs, CA	Ronald Lee Norton, #20883	Greensboro, NC
Lonwood Peil Keogh, #21301	Asheboro, NC	Pamela A. Breece, #23609	Oak Ridge, NC
Leslie Leigh Anderson, #20002	Greensboro, NC	Laura Marsh Hager, #20829	Bolivia, NC
David Mitchel Belk, #19300	Charlotte, NC	Rebecca Holder Karr, #16454	Troutman, NC
Walter Cooper Byrd, #19484	Dunn, NC	Mary Patricia Williams, #20976	Athens, GA
Donald Walker Colclough Jr., #12845	N. Myrtle Beach, SC	Lucas Joshua Mueller, #44401	Charlotte, NC
John David Feeney, #23646	Raleigh, NC	Rita M. Schulz, #20673	Lancaster, SC
David William Fisher, #32014	Greensboro, NC	Bruce Leonard Thomas, #15229	Charlotte, NC
Ellen Bush Gardner, #13873	Holly Springs, NC	Michelle Anne Thomas, #39500	Frederick, MD
Robert Allen Neal, #13928	Cary, NC	Taylor Irene Westerhof, #42208	Grand Rapids, MI
Brent Henry Kasey, #15567	Henderson, NC		
Phyllis Barham Smith, #14030	Summerfield, NC		
David Snyder, #14703	Raleigh, NC		
Kristin Allgood Washam, #33885	Charlotte, NC		
Robert Douglas Baber, #19607	Southport, NC		
Megan Rae Smith, #44492	Tampa, FL		
Gary Lee Turner, #25388	High Point, NC		
Phillip Larry Childress, #8437	Gibson, NC		
Justin Phillip Seamonds, #24934	Sugar Land, TX		
Chad Allen Bost, #26906	Mint Hill, NC		
Bogdan Thomas Ewendt, #14184	Valdese, NC		
Michael Linvel Hendren, #12122	Raleigh, NC		
Janet Elizabeth Sigmon, #23964	Charlotte, NC		
Frances T. Southern, #18342	Greensboro, NC		
Lisa Russell Taylor, #30703	Chapel Hill, NC		
David Guy Cox, #17628	Charlotte, NC		
Keith DeCroix, #42929	Berkeley Heights, NJ		
Brenda Asbury Head, #20207	Wilmington, NC		



### Request for Inactive Status

North Carolina CPAs may request inactive status by submitting a form through the Board's website, [nccpaboard.gov](http://nccpaboard.gov).

To access the form, click on the "Resources" tab, then click on "Request for Inactive Status."

After completing and submitting the form, you will receive an email summarizing the information you entered and notifying you that the Board has approved your request for inactive status.



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## 2022 Dates to Remember

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

June 23	Board Meeting
June 30	CPA Certificate Renewal Deadline
July 4	Office Closed - Independence Day
July 25	Board Meeting
July 30	Final Deadline for Certificate Renewal
August 29	Board Meeting
September 5	Office Closed - Labor Day
September 26	Board Meeting
October 24	Board Meeting
November	Office Closed - Veterans Day
November 21	Board Meeting
November 24-25	Office Closed - Thanksgiving
December 1	CPA Firm Registration Renewal Begins
December 19	Board Meeting
December 23-27	Office Closed - Christmas
December 31	CPA Firm Registration Renewal Deadline CPE Completion Deadline

*2,000 copies of this document were printed in June 2022 at an estimated cost of \$2,075 or approximately \$1.04 per copy.*