



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. 7-2022

FAQs: CPE Extension Requests

When life-changing events such as medical issues or accidents occur, the last thing on a CPA's mind is completing their annual CPE requirement.

If a CPA cannot complete their CPE by the December 31 deadline because of a severe personal hardship, they may qualify for an extension to complete the annual CPE requirement.

Why is this important? The Board has seen an increase in CPE audit failures over the past several years.

CPAs often say a medical issue or family emergency kept them from taking CPE.

If the Board had been aware of the CPA's situation before the audit, the Board could have provided information on requesting a CPE extension.

Below are the most frequently asked questions the Board receives about CPE extensions.

- Q.** Who qualifies for a CPE extension?
 - A.** A CPA who cannot complete the CPE requirement because of a serious illness, accident, or other compelling cause (such as a natural disaster or illness/death of an immediate family member) may qualify for a CPE extension.
- Submitting an extension request does not guarantee that the Board will approve your request.
- Q.** If I was busy at work, changed jobs, or forgot to complete enough CPE, do I qualify for an extension?

A. If your extension request is not based on a severe, personal hardship, you probably do not qualify for a CPE extension.

If you do not qualify for an extension, you may be eligible to renew your license under the provisions of 21 NCAC 08G .0406(b)(1).

- Q.** How do I request a CPE extension? Do I write a letter or talk to the Board staff?
 - A.** You must complete the "Request for Extension to Complete CPE Requirement" form from the Forms and Applications page of the Board's website, nccpaboard.gov.
- If your request is based on personal health issues, you must

CPE Extension Requests
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CPA Exam Fees Effective August 6, 2022

	Application Postmarked on or before August 5, 2022	Application Postmarked on or after August 6, 2022
Administrative Fees		
Initial Exam Application	\$230.00	\$230.00
Re-Exam Application	\$75.00	\$75.00
Per-Section Fees		
AUD	\$226.15	\$238.15
BEC	\$226.15	\$238.15
FAR	\$226.15	\$238.15
REG	\$226.15	\$238.15

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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."

ALFRED McCAY SHIVER, #8997 | MARION, 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. Alfred M. Shiver, CPA (hereinafter "Respondent"), is the holder of North Carolina certificate number 8997 as a Certified Public Accountant.
2. The Board received a complaint against the Respondent from a client ("Complainant"). Among other things, the Complainant asserts, and the Respondent does not deny, that the Respondent made an error on its 2019 corporate tax return and that he made numerous erroneous bookkeeping entries.
3. The Complainant alleges that the Respondent advised it not to file an amended return but that instead, the error could be rectified by increasing the tax paid on the 2020 return.
4. The Respondent denies that he advised the client not to file amended tax returns. Nevertheless, the Respondent prepared and filed the 2020 returns, which included adjustments to balance out the underpayment in 2019. Neither the Respondent nor the Complainant informed the IRS that the 2019 returns or the 2020 returns reflected the incorrect amount of tax for those years.
5. The Respondent has asserted that the client paid the correct amount of taxes for the years 2019 and 2020 when considered in the aggregate.
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. At 21 NCAC 08N .0211, the Board has adopted the AICPA Statements on Standards for Tax Services.
3. At 21 NCAC 08N .0207, the Board's rules state that a CPA may not knowingly violate state or federal tax laws.
4. It is not necessarily a violation of the Board's rules to make an error on a client's tax returns. Nevertheless, the Board finds that neither the AICPA Statements on Standards for Tax Services nor federal tax law allow for a CPA to file a second incorrect tax return in an attempt to remediate a prior tax error. This is true even if, as the Respondent contends, the ultimate amount of tax paid by the client is correct over the course of both years. The Respondent has therefore violated 21 NCAC 08N .0211 and .0207.
5. 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 is hereby censured.
2. The Respondent is required to take a CPE class related to Circular 230 or ethics in the preparation or filing of income tax returns. The class may be used as part of the annual 40-hour CPE requirement but cannot be used to fulfill the annual ethics-specific CPE requirement.

Approved by the Board on March 16, 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. McGinnis & McGinnis, PLLC (hereinafter “Respondent Firm”), is a registered certified public accounting corporation in North Carolina.
2. David K. McGinnis is the holder of certificate number 24870 as a North Carolina certified public accountant.
3. The Respondent Firm received a “fail” on its most recent engagement peer review for the period ending December 31, 2018. Notably, the peer review indicated that the Respondent Firm had failed to perform essential opening balance audit procedures and failed to document monitoring procedures or quality control review in accordance with its quality control policies.
4. 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 Respondent Firm’s failure to perform audit procedures in accordance to standards constitutes a violation of 21 NCAC 08N .0212 and .0403.
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 Respondent Firm agree to the following Order:

1. The Respondent Firm is censured.
2. The Respondent Firm’s professional staff shall take

at least four (4) hours of Accounting and Auditing CPE coursework as part of their annual CPE requirement until such time as the Respondent Firm receives a pass on a system peer review, or a pass, or a pass with deficiencies on an engagement peer review.

Approved by the Board on April 21, 2022.

Disciplinary Actions

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LICENSING ACTIVITY

CPA Certificates Issued

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

Matthew Andrade
Scarlett Abbigail Beamon
Christopher Lamont Best
Alyssa Harper Brockman
Courtney Lee Dietsch
Brandon Michael Dylewski
Lucas Benjamin Elliott
Christa Pauline Ellis
Payton Blair Fernandez Molina
Timothy Grant Fry
Thomas Matthew Galligan
Thomas John Galuchie
Salem Leinbach Griffin
Brian Joseph Haimes
Daniel Thomas Haskell
Kyle Michael Nay
Matthew Patrick Raber Jr.
Collin Earl Raynor
Malorie Mendoza Virovets

CPA Certificate Reclassifications

On June 23, 2022, the Board approved the following applications for certificate reclassification:

Reinstatement

Karsten Noel Perry Huff, #38786 Matthews, NC
Albertina Nordh, #39815 Cary, NC

Reissuance

Jonathan Michael McCarty, #29917 Charlotte, NC

CPE Extension Requests

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include a doctor's statement on the effect of the condition and how it prevented you from completing CPE, including self-study courses.

If you were unable to complete the requirement because of a family emergency or a family member's health or death, include documentation such as an accident report, a letter from the patient's physician, or a copy of the obituary or death certificate with your extension request.

- Q.** When should I submit my request for an extension?
- A.** The Board grants CPE extensions after the end of the CPE year (December 31), so the staff recommends submitting your request in January or February.

The Professional Education and Application Committee will review your request and determine if it meets the Board's definition of severe personal hardship and if the hardship is adequately documented.

If the Board approves your request, you will receive extra time (up to June 30) to complete the annual CPE requirement.

If you complete the requirement before the extension expires, the Board considers you to have completed the requirement on time and you are eligible to renew your CPA certificate.

If you are dealing with circumstances that prevent you from completing the annual CPE requirement, please contact Buck Winslow, the Board's Licensing Manager, at **buckw@nccpaboard.gov** to learn more about requesting a CPE extension.



AICPA Solicits Feedback on Exam Exposure Draft

The AICPA is soliciting feedback on the Exposure Draft that informs the content and scope of the CPA Exam expected to launch in January 2024.

The Exposure Draft is available for download from the AICPA website at <https://bit.ly/3o0luOM>.

The request for stakeholder input CPA Evolution initiative which is transforming the CPA licensure model to recognize the rapidly changing skills and competencies the accounting profession requires.

The Exposure Draft is the result of two years of research conducted through a Practice Analysis to align the CPA Exam to the CPA Evolution initiative.

The Practice Analysis collected input about the work newly licensed CPAs are required to perform from various stakeholders who share an interest in preserving the strength and mission of the accounting profession.

The Exposure Draft includes the draft Exam Blueprints, the official document that presents content el-

igible for assessment on the Exam, based on the knowledge and skills required of a newly licensed CPA.

Under the CPA Evolution licensure model, all candidates must take three Core sections: Financial Accounting and Reporting, Auditing and Attestation, and Taxation and Regulation.

Then, each candidate will choose a Discipline in which to demonstrate additional skills and knowledge: Business Analysis and Reporting, Information Systems and Controls, or Tax Compliance and Planning.

This model leads to a full CPA license regardless of a candidate's chosen discipline.

Stakeholders can share their thoughts on the Exposure Draft via email to practiceanalysis@aicpa.org by September 30, 2022.

The AICPA will consider all feedback when finalizing the design of the 2024 Exam.

A final report, including the final CPA Exam Blueprints, will be published in early 2023.

Exam Score Release Dates

If you take your exam on or before:

Your target score release date is:

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](https://twitter.com/NASBA)) for score release updates.

Successful Uniform CPA Exam Candidates

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

Bryan David Adams
Matthew Andrade
Barbara Jean Frances Barger
Christopher Lamont Best
Isaias David Crespo Regalado
Noah Taylor Davison
Donald Kent DeWoody III
Alisa Diercksen

Anastasia Alexis Douds
John Matthew Fischer
Marcela Florez
Jessica Claire Garver
Brian Joseph Haimen
Stephen Capps Harris
Joshua Patrick Holley
Mekeia Danielle Jenkins

Sean Patrick Mullaney
Brookie Lane Rigsbee
Casey Elizabeth Snodgrass
Clayton Matthew Stakes
Daniel Timothy Sullivan
Margaret Elizabeth Wheeler
Sydney Shea Wohlfert
Tadeusz James Zmarzly

If you are a North Carolina Exam candidate who passed the Exam in May 2022 and did not receive a notice from the Board, please contact the Board's Exam Specialist, Phyllis Elliott, at phyllise@nccpaboard.gov.

ROBERT HENRY SILVERS, #39498 | WEAVERVILLE, 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 Respondent stipulate to the following:

1. Robert Henry Silvers, CPA (hereinafter "Respondent") is the holder of North Carolina certificate number 39498 as a Certified Public Accountant.
2. The Respondent informed the Board on his 2020-2021 CPA certificate renewal that he had obtained the required CPE for calendar years 2020 and 2021.
3. Based on the Respondent's representation, the Board accepted his renewal.
4. The Respondent was subjected to an audit of his CPE by the Board staff. Board staff requested that the Respondent provide certificates of completion for the CPE reported to meet his 2020 and 2021 requirements.
5. The Respondent could not document any CPE earned between January 1, 2020, and June 30, 2021.
6. The Respondent responded that he is retired and is willing to surrender his CPA license immediately.
7. 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 Respondent's actions as set out above constitute violations of 21 NCAC 08N .0202(a), .0202(b)(3), and .0202(b)(4).
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's CPA certificate is hereby permanently revoked.
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 jurisdiction based upon his permanently revoked North Carolina certificate.

Approved by the Board on March 16, 2022.

CPA Certificates: Inactive Status

Between June 1, 2022, and June 24, 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."

Parker Elizabeth Esoda, #44364	Charlotte, NC	Ashley Marie Canady, #40108	Hendersonville, TN
Parul A. Jariwala, #28792	Durham, NC	Patricia Marie Davis, #20094	Cary, NC
Jean L. Musial, #28440	Weaverville, NC	Ana Maria de la Vega Chaparro, #44759	Guaynabo, PR
John Michael Redman, #23464	Wake Forest, NC	Kerry Kathryn Dyer, #22349	Norwalk, OH
Pamela Wray Sink, #26506	Thomasville, NC	Kim Mangano Edvardsson, #16257	Pittsburgh, PA
Courtney Anne Stephenson, #45070	New Bern, NC	Leslie Barringer Ellis, #13015	Greensboro, NC
Mark Alan Cox, #19129	Irving, TX	Nora Fulmer Ford, #20188	Hudson, NC
Wanda Sharon Evans, #35600	Thomasville, NC	John Preston Glynn, #15921	Charleston, SC
Henry Clyde Lomax Jr., #15090	Charlotte, NC	Kirk A. Hall, #18484	Saluda, NC
Kathrynne Paige Anna, #40957	Charlotte, NC	Calvin Wilson Holeman Jr., #13621	Mebane, NC
Richard Franklin Bryant Jr., #15048	Greensboro, NC	Eugene David Jackson, #3116	Smithfield, NC
George Courts Holland III, #14446	Charlotte, NC	N. Grier Killough Jr., #8584	Charlotte, NC
Robert C. Alford, #23624	Raleigh, NC	Carol Jo King, #14242	Charlotte, NC
Scott Ryan Crysel, #39972	Apex, NC	Scott Mitchell Klesmer, #15252	Norristown, PA
Michael John Fryt, #22527	Goldsboro, NC	Joseph Charles Manzinger III, #41621	Chicago, IL
Anthony J. Georges, #32618	Huntersville, NC	Adam Smith Mitchell, #39997	Greensboro, NC
Matthew John Hughes, #37183	Annandale, VA	Edward Tompson Moore Jr., #30608	Charlotte, NC
Douglas Allen Kinnear, #19514	Fort Mill, SC	Kelsey Elise Muth, #43374	Atlanta, GA
Mary Lynn Kroeger, #32226	Cincinnati, OH	Romeo Vicera Niere Jr., #44294	Walnut Creek, CA
Richard Alan Liston, #14636	Wrightsville Beach, NC	Laura Perry, #18143	Raleigh, NC
Gregory Lewis Price, #16785	N. Myrtle Beach, SC	Mark Holcomb Reece Jr., #12995	Winston-Salem, NC
Jared Ethan Rapoport, #40853	Columbia, SC	George Emanuel Rickles III, #11857	Indian Land, SC
Jennifer Mills Speaker, #16556	Cary, NC	Lindon Gene Robertson, #18887	Andover, MA
Toni Mebane Sweesy, #19713	Cary, NC	Darren Andrew Rybolowik, #29359	Charlotte, NC
Thomas Graham Turner Sr., #36844	Raleigh, NC	Margaret Rene Sherwood, #45057	Celebration, FL
Richard Earle Walck, #42319	Reston, VA	Gregory Robert Surratt, #35126	Grand Prairie, TX
T. Jack Barry III, #24307	Summerfield, NC	Dale Hunter Taylor #31302	Charlotte, NC
Ronald Wayne Lamberth, #12936	Charlotte, NC	Karen MacInnis Workman, #25398	Inman, SC
Eric Braden Paul, #15797	Sunset Beach, NC	Elizabeth Michelle Wurtenberger, #39343	Crescent Springs, KY
John H. Prince Jr., #21700	Charlotte, NC	Nia Erin Wylie, #41605	Fort Mill, SC
David Kenneth Fold, #16301	Matthews, NC	Diann Horton Bolick, #19019	Asheville, NC
Trevor Stuart Wigle, #43100	Matthews, NC	Kimberly White Caldwell, #16970	Charlotte, NC
Roberto de la Vina Estrada Nora, #43220	New York, NY	Michael Scharf, #5850	Charlotte, NC
Ellen Cashman Gagnolati, #29219	Charlotte, NC	D. Blake Stanbery, #25506	Clyde, NC
Kim Vereen Greene, #22087	Wilmington NC	Janice Matthews Stewart, #39499	Hendersonville, NC
Jeffrey Allen Henderson, #13782	Raleigh, NC	David Alan Watts Sr., #36595	New Bern, NC
Russell Lee Isenhour, #10135	Hickory, NC	Glen Edward Broadstreet, #15045	Summerfield, NC
James Allen Kernan, #15925	Carrollton, TX	Edward Talmadge Burke, #13828	Raleigh, NC
Andrea L. Munson, #23679	Youngsville, NC	Robert Joseph Campbell, #37957	Wilmington, NC
Robert Joseph Sherwood III, #40985	Pittsford, NY	Eric R. Cheek, #35139	Rolling Meadows, IL
David Steele Aldridge, #11517	Atlanta, GA	Charles N. Conibear, #45027	Hickory, NC
Paul Glenn Bailey, #20979	Lexington, NC	Scott Richard Crews, #40607	Gallatin, TN
Joy Foster Bruce, #18381	Charlotte, NC	Mark Stephen Eldridge, #15690	Omaha, NE
Russell Philip Buck, #30210	North Canton, OH	Michael Dean Larrowe, #17112	Galax, VA
David Neal Byrd, #13678	Fort Walton Beach, FL	Nikki Elaine Larrowe, #32468	Galax, VA

Janet Meyer, #29356	Palm Coast, FL	Lingyun Zhang, #40219	China
Robert Edward Privette, #8228	Wendell, NC	David Augustus Bright, #38457	Landrum, SC
Megan V. Strife, #38273	Charlotte, NC	Whitney Phillipa Freeman, #32819	Chapel Hill, NC
Paul Robert Wing, #44057	Southport, NC	Diane Kay Holt, #19508	Cary, NC
Charles M. Asbell Jr., #7723	Greenville, NC	Russell L. Jerrett, #21005	Tobaccoville, NC
Gregg W. Bowler, #21295	Raleigh, NC	Robert Allen Keisler, #21795	Irmo, SC
Philip Edward Braxton, #20606	Greensboro, NC	Deborah Cutler Lands, #37848	Danville, VA
Rhonda Elder Campanile, #22302	Charlotte, NC	Adam William Langford, #34642	Indianapolis, IN
Thomas Walker Cuffman, #37469	Clover, SC	Gregory Lyle McDowell, #32791	Charlotte, NC
Emily Graham Howell, #23187	Gastonia, NC	Matthew Scott McGuire, #44040	Fort Mill, SC
Ross Alan Kane, #12358	Charlotte, NC	Lisa M. Miceli, #43008	Raleigh, NC
John Michael Klopfenstein, #44365	Chicago, IL	Tyne Callie Owens, #44441	Houston, TX
Sydney Jordan Lee, #42810	Apex, NC	Jaymi Suryakant Patel, #37581	San Ramon, CA
Ryan Matthew McLean, #44015	Grandview Heights, OH	Jerry Dale Reed, #24756	Charlotte, NC
Jennifer Clarke Parker, #17873	Raleigh, NC	Linda Couch Smith, #16243	Huntsville, AL
Thomas Lafayette Pender Jr., #28760	Raleigh, NC	Taylor Bradford Stewart, #42374	New York, NY
Charles Austin Rice, #13661	Farmville, NC	Todd Anderson Waits, #22074	Harrisburg, NC
Gary Walter Roth, #6852	Cary, NC	Beatrice Lynn Bible, #40740	Wade, NC
Virginia Baker Saslow, #36715	Greensboro, NC	Jay Sprott Carter, #28679	Lebanon, PA
Brett Elliott Shadoin, #32765	Apex, NC	Robert Bruce Dannelly Sr., #12247	Charlotte, NC
Susan Josephine Syta, #24724	Belmont, NC	Jeremy Chung-Shin Dussek, #43317	Charlotte, NC
Ronald Rogers Albright, #10689	Winston-Salem, NC	Thomas North Howard, #38070	Cary, NC
Henrique Luiz Alves Rodrigues, #43049	Charleston, SC	Janice Miller Luquire, #13066	Asheville, NC
Pamela Ward Barden, #19608	Raleigh, NC	Betty Jo Thompson, #22252	Durham, NC
Scott Michael Brenner, #41294	Purchase, NY	Teddy Gus Tsiolkas, #14037	Winston-Salem, NC
Donna Juanita Byars, #31672	Punta Gorda, FL	Elizabeth Dean Widmayer, #26788	Fairbanks, AK
Lindsay Elizabeth Carlisle, #42007	Charleston, SC	James Pratt Winston II, #12458	Franklinton, NC
Stephen Craig Carrow, #21765	Naples, FL	Felix Hill Allen III, #2928	Louisburg, NC
Anthony Grayson Chavonne, #11706	Fayetteville, NC	Hayden Wright Boles, #41409	Tampa, FL
Sanford A. Cockrell III, #14920	Charleston, SC	Janice S. Cenci, #23637	Chapel Hill, NC
Barry Hilton Cohen, #26993	Johns Island SC	Robert LeBlond Cherry, #42651	Charlotte, NC
John Joseph Gilberto, #17014	Saint Augustine, FL	Gail Marie Czarneski, #26705	St. Petersburg, FL
Sumiko Saito Greer, #34088	Japan	Michael Joseph Danehy Jr., #43279	Johnson City, TN
Stephen Charles Jones, #37795	Alpharetta, GA	Megan Wallenhorst Druckrey, #44050	Morehead City, NC
Larry Anthony Kobelia II, #20099	Denver, NC	George Golenbiewski, #14631	Cary, NC
Sarah Jane Krasnecky, #42416	Columbus, OH	Susan Harris Hileman, #32269	Hendersonville, NC
Brenda McLean Lenaburg, #26315	Mooreville, NC	Jeanette Eileen Hughes, #20257	Waltham, MA
Mary Lance McGinn, #16152	Sneads Ferry, NC	Cheryl S. Koceja, #18753	Concord, NC
Thomas Andrew Mole, #43853	Winston Salem, NC	Barbara Krueger, #17477	Charlotte, NC
Douglas Glenn Moore, #25651	Pinehurst, NC	Lauren Alexis Magnuson, #44745	Boiling Springs, SC
Kimberly Celeste Nall, #41957	Tallahassee, FL	Kellan Joseph McCauley, #38708	Denver, CO
Kathryn Anne Neall, #18736	Hendersonville, NC	David William McCollum, #38707	Raleigh, NC
Alicia Paladin, #30902	Durham, NC	Margery Young Morgan, #21153	Matthews, NC
Cynthia Perkins Peabody, #16396	Costa Rico	Judy Landreth Palmquist, #17265	Huntersville, NC
Emily Hope Petrocy, #40931	Scottsdale, AZ	Kenton William Porter, #42613	Alexandria, VA
Gregory James Renaghan, #27908	Charlotte, NC	Lisa Bertolini Ringelman, #40416	Blanco, TX
Anne Quetsch Rice, #42031	Raleigh, NC	David Lee Rippy, #13913	Phoenix, AZ
Robin Rebecca Rutledge, #34812	Denver, NC	Neil Jay Rosenberg, #44028	Southport, NC
Julie Moore Schlosky, #40228	Hermosa Beach, CA	Megan Maartje Rose Rueckert, #42742	Corvallis, OR
Stewart Kwok Yee Shum, #23692	San Jose, CA	Richard Arnold Sater Jr., #42980	New York, NY
Joseph Bryant Smith Jr., #23854	Mocksville, NC	Kim Hamrick Smith, #33184	Charlotte, NC
Monica Lynne Thomas, #35478	Johnson City, TN	James Allen Stewart, #9476	Claremont, NC
Ann Hilker Tillery, #7962	Raleigh, NC	George Ronald Sunderland Jr., #21031	Severn, MD
Janice Poyner Weiner, #20151	Matthews, NC	Carlton Taylor, #2754	Rocky Mount, NC



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2022 Dates to Remember

Dates, times, and locations are subject to change.

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