

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. 8-2022

Q & A with S. Lynne Sanders, CPA

In the June Activity Review, we introduced you to S. Lynne Sanders, CPA, the Board's new Deputy Director. This month, we're sharing her answers to some "getting to know you" questions.

Which college did you attend and how long have you been a North Carolina CPA?

I graduated from NC State (Go Pack!) and earned my CPA license in 1992.

Why did you decide on a career as a CPA?

In college, I worked for a local drug store and did general bookkeeping work when the accountant was on vacation. Because I enjoyed the work, I started taking accounting classes and quickly knew this was the right path for me.

My favorite class was auditing which significantly shaped my career path. I had a great auditing professor at NC State, CJ Skender. He made class fun, but most importantly, he taught us critical thinking skills.

Where did you work before joining the **Board staff?**

After college, I worked in a corporate accounting office and gained real-life experience doing all types of accounting work. The experience was invaluable as I transitioned into the auditing world.

I then enjoyed a 21-year career at the



Colton, Brooke, Mike, and Lynne Sanders

Office of the State Auditor where I performed and managed financial and compliance audits.

In 2010, I moved to the UNC System Office. As the Vice President for Compliance and Audit Services. I served as the Chief Audit Officer for the System Office and worked with System institutions on audit, compliance, and enterprise risk management-related matters.

Why did you want to join the Board staff?

As a CPA of 30 years, I have a great deal of respect for the CPA profession and have always held the Board in high regard. Some of the current goals of the Board include modernizing technology and promoting more education and awareness around the profession. I am excited to be a part of these opportunities that will benefit our exam candidates and licensees as well as work towards the advancement of the profession.

I am privileged to work with an outstanding team at the Board office that is always willing and available to help our candidates and licensees and provide support in any way they can.

What's the best professional advice you've ever received?

Be your genuine self, and never underestimate the value of building relationships.

Tell us about your family and what you like to do when you aren't working.

My husband Mike and I have been married 36 years, and we have two wonderful adult children. Our daughter, Brooke, lives in Raleigh and works as a Senior Digital Marketing Specialist at Thermo Fisher. Our son, Colton, attends graduate school at UC San Francisco. When I'm away from the office, I love spending my free time with friends and family. I enjoy reading, cycling, hiking, and traveling.

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Customer Service Survey

As part of the Board's commitment to providing excellent customer, we're asking our licensees about your interactions with the Board in the past 12 months.

In September, you'll receive a brief survey by email (check your spam folder) asking about your experiences with the Board over the past year. Even if your only contact with us was the CPA license renewal, we want to hear from you.

We'll use the survey results to learn what we do well and what we need to improve. Your participation is voluntary, and the responses we receive are anonymous.

The survey will be on our website, nccpaboard.gov, so licensees without an email address can respond.

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."

DONALD KEITH HENDRIX, NC CPA NO. 36197 | GREENVILLE, SC

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:

- Donald Keith Hendrix, CPA (hereinafter "Respondent"), is the holder of North Carolina certificate number 36197 as a Certified Public Accountant.
- On or about June 17, 2021, the Respondent received a letter from the AICPA closing an investigation of one of the Respondent's audits. The letter included the following:
 - Copies of this letter will be retained in the confidential files of the AICPA and the North Carolina Association of CPAs. Please note that the directives called for in letters of required corrective action are remedial measures prescribed by the committee to address the deficiencies cited above and do not constitute disciplinary actions. Accordingly, there will be no publication of this letter by the AICPA or the North Carolina Association of CPAs.
- 3. On or about June 28, 2021, the Respondent completed his online CPA certificate renewal. He responded in the negative to the following question on that renewal:
 - Have you been investigated, charged or disciplined since filing your last renewal; or are you currently under investigation by a governing or licensing board or professional organization or by a state or federal agency?
- 4. The Board later became aware of the AICPA investigation through a source other than the Respondent. The Respondent has asserted that he answered the aforementioned question in the negative because he was focused on the non-disciplinary aspect of the AICPA letter and not the verbiage that required disclosure of an "investigation" regardless of the outcome.
- 5. 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:

- 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 above, the Respondent violated Rule 21 NCAC 08N .0202(b)(3).
- 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:

. The Respondent is hereby censured.

Approved by the Board on May 23, 2022



CPA Firm Registration Orders

21 NCAC 08J .0108, *CPA Firm Registration,* requires each CPA firm to register with the Board and renew the registration annually.

Under 08J .0111, Compliance with CPA Firm Registration, if a CPA firm fails to comply with any part of 08J .0108 or 08J .0110, the Board may take disciplinary action against the CPA firm's members.

Per NCGS 93-12(9)(e), the disciplinary action may include a one hundred dollar (\$100.00) civil penalty for noncompliance of fewer than 60 days.

The following individuals consented to a \$100 civil monetary penalty for failing to renew or cancel their firm's registration timely:

Summer Leigh Cline, #30048 Summer L. Cline, CPA

Carolyn Gordon Parlier, #24087 Carolyn Gordon Parlier, CPA

Dredlin Rodriguez Ramos, #40802 Dredlin Rodriguez Ramos CPA, PLLC

Jacquelyn Coles Rogers, #22625 Jacquelyn Rogers, CPA

Betha Athiany Obange, #33140 Betha Obange, CPA, PLLC

BRUCE LEONARD THOMAS, CPA, #15229 | 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:

- Bruce L. Thomas, CPA (hereinafter "Respondent"), is the holder of North Carolina certificate number 15229 as a Certified Public Accountant.
- 2. The Respondent, through his prior firm, self-disclosed that he was subject to an AICPA investigation related to one of his audit clients.
- 3. The Board staff requested additional information related to the item and determined that the Department of Health and Human Services, Office of Inspector General (hereinafter "DHHS"), performed a review of the audit report for a company for the period ending June 30, 2019. DHHS identified that deficiencies were noted with the audit workpapers, resulting in a referral of the matter to the AICPA's Professional Ethics Division.
- Among other things, the DHHS referral noted specifically that the major federal programs subject to audit were not properly determined.
- 5. The Respondent was the audit partner for the audit under review. The work performed on the audit was done under the supervision of the Respondent.
- 6. The Respondent left his firm prior to being notified of the referral. The firm determined that a clerical error in the major program workpaper determination occurred, resulting in a clustering error and the incorrect identification of the major program.



50 Years of NC CPA Licensure

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

Robert Donald Farmer, #6806 C. Dale Harriman, #6809 Richard Franklin Lewis, #6812 Robert David Norman, #6815 James McHugh Skidmore Jr., 6823 Wayne Alden Turner, #6826 Thomas Randolph Whitt, #6827

- 7. The firm reengaged the client to address the identified issues, resulting in the reissuance of the audit report. The firm updated its workpapers related to the determination of major federal programs performed and performed necessary test work to support a reissued report.
- 8. The Respondent Firm addressed the DHHS referral by updating the audit workpapers, performing the necessary additional test work, and reissuing the audit report.
- 9. The Respondent failed to properly perform and supervise the audit under review.
- 10. 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:

- 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 .0403 (Audit Standards) and .0409 (GAGAS).
- 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 is hereby censured.
- The Respondent has stated that he no longer desires to perform services subject to peer review. As such, the Respondent's ability to perform those services is hereby suspended.
- 3. If the Respondent desires to perform services subject to peer review in the future, he must complete a minimum of eight (8) hours of CPE related to the Clarified Preparation, Compilation and Review standards promulgated by the AICPA. If the performs an audit subject to the Single Audit Act, he must first complete four (4) hours of CPE related to single audit practices and the related footnote disclosures. Any CPE completed pursuant to this Consent Order can also be credited towards the Respondent's forty (40) hour annual CPE requirement.

Approved by the Board on July 25, 2022.

Successful Uniform CPA Exam Candidates

The following North Carolina Uniform CPA Exam candidates passed the Exam in June 2022:

Peter Joseph Birdsong Ioel Paul Bobe Patricia Dawn Burggraf William Matthew Walker Burroughs Brianna Joyce Cardwell Kelsey Clark Chamberlin Benjamin Raymond Chisholm Anna Noelle Concepcion Alea Ann Crump **Christopher Patrick Cummings** Carson Cy Cutright Eva Catherine Dailey John Joseph Day Brandon Christopher Dillingham Breonna Laura Garrison Matthew Dillon Greco Caroline Martin Haga William Keith Huffman Kathryn Lee Hull Drew Nelson Isennock Payton Thomas Jackson Kirsten Nichole Jording Christian Samuel Kasai Sunyoung Kong Christopher Lee Koogler Joanna Louise Leary Matthew David Mardjanov Anton Maier Norris Rana Jamal Odeh Samantha Ioan Petrelli Ethan Caleb Raub Ionathan Michael Rife Ryan Charles Rock Rachel Elizabeth Roeth Alexis Nicole Sales Michael Joseph Setzler Shuting Shi Alexander Franklin Smith Meredith Emily Smith Monica Dalsten Sorensen **Hunter Scott Strickland Iill Vang** Jacob Michael Vastine lared Cain Wallace

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

William Jarrett Yerkes IV

CPA Certificates Issued

On July 25, 2022, the Board approved the following individuals for North Carolina CPA licensure:

Malek Aljabery Kasey Tiffany Almanzi Paige Mackenzie Anderson Januarius Munachim Anyanwu O'Keil Sue Qunn Bacon Katherine Elizabeth Bagley Gregory Thomas Ballew Philip Reagan Barrett Christopher James Beatty lessica Bishop Black Tyler Brynn Black Tucker William Blanton Monica E. Bogle Kenneth Hunter Byrd Derrick Wayne Cahoon Daniel Iones Callihan Shauntia Cardine Christine Marie Carradine Mark Dong Sug Chun Olivia Katherine Davis Michael Vincent D'Ignazio lessica Therese Dohman Zachary Joseph Dorkings Denise Danielle Dudas Patrick Dougherty Dumler Richmond Rivers Dunaway lacquelyn Elizabeth Evatt Carmen Marie Ezell Rebecca Ann Franklin Mary Madison Kizer Futrell Michael Christopher Giannuzzi Alexander Joseph Gibbons Amanda Rice Gibbs **Bridget Reese Graef** Lee McKellar Grantham Jr. Qing Gu Zachary Douglas Hamilton Sarah Louise Hammann John David Harsh David Michael Herlocker Harold Luke Holloman Austin Boyd Horne Megan Erin Hubbuch Joshua Todd Hudson Isaac Bennett Irby Na Mona Jach

Brandon Paul Lane Chase Kessler Lawshe Deepika Mannan-Upadhyay Marilyn Louise Mantor Natalie Jordan McCord Henry Clyde McDonald IV Colleen Anne McDonough Kellee Lanae Meiners Corey Willis Meredith Adam Pierce Messner Andrew John Mihok Elizabeth Goodwin Millar Amanda Ariana Mansouri Nasri Daniel John Nazaruk II Margaret Wells Osteen Tyler Gregory Ott Jay M. Lyman Payne Kyle J. Pisco Tracy Elizabeth Ploch Jessep Michael Brandon Polk Natasha Alreja Pooler Taylor Marie Queen Abigail Lane Rhea Brookie Lane Rigsbee Beatriz de Campos Rodrigues Olivia Vankirk Rooney Harrison William Saint Alexander Monroe Schmitt Jessica Leigh Shear Benjamin Lane Shepherd Richard Rinji Silas Roger Kent Smith Amy Taylor Sticht Alexis Peyton Susa Jesse Michael Switzer Victoria Brooke Teachey Arleen Rodda Thomas Rvan F. Ulrich Brooke Shannon Van Fossan Iill Vang Jaclyn Marie Veno Bryson Matthew Walcott Rusty Wayne Walser John Robert Weatherford Richard Warren Wentz III Henry David West Matthew Earl Williams Jeffrey Joseph Wilson Eric Stephen Wohlgemuth Ayesha Zeb

The Board will hold its September 26, 2022, meeting on the NCSU campus in the Poole College of Management Board Room, 3220 Nelson Hall. Contact the Board at communications@nccpaboard.gov for more information.

Timothy Blake Jackson

Summer Moneak Jones

Poojitha Kantamneni

John Wile Kossler

CPE Audit Orders

The following matters are excerpted from Consent Orders issued by the Board in response to the findings of the Continuing Professional Education (CPE) audit. 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."

- Ryan Christopher Bourg, #40988
- Skipp Crawford Crider, #33169
- Oliver Charles Earney, #34987
- Matthew Richard Erickson, #42778
- Vicie Lynette Moran, #34637
- Molly Susan Ryan, #39546

The Board opened a case against each of the individuals listed above ("Respondents") for failure to complete the CPE required to renew their North Carolina CPA license.

When completing the 2020-2021 individual certificate renewal, each Respondent stated they had completed the CPE required for certificate renewal.

As part of the CPE audit, the Board staff asked each Respondent to provide certificates of completion for the CPE

reported to meet the 2019 and 2020 requirements.

The Board, in its review of the documents submitted by each Respondent, determined that the Respondents were unable to substantiate completion of the CPE hours claimed.

The Respondents' actions as set out above constitute violations of 21 NCAC 08N .0202(a), .0202(b)(3), and .0202(b)(4).

In lieu of further proceedings, the Board and each Respondent agree to the following:

- 1. Each Respondent's CPA certificate is suspended for one (1) year; however, the suspension is stayed. The Board will lift the stay if a Respondent engages in further violations of the Board's Rules of Professional Ethics and Conduct.
- 2. Each Respondent will pay a one thousand dollar (\$1,000) civil penalty.

CPA Certificate Forfeitures

On August 4, 2022, the Board notified 39 individuals that their North Carolina CPA certificate had been forfeited for failure to renew as required by NCGS 93-12(15).

Although a forfeiture is not a disciplinary action, using the CPA title while on forfeited status may result in disciplinary action by the Board.

An individual whose certificate has been forfeited for failure to renew may apply for reissuance after meeting the requirements of 21 NCAC 08J .0106.

Uniform CPA Exam Fees

Effective August 6, 2022

Administrative Fees	
Initial Exam Application	\$230.00
Re-Exam Application	\$75.00
Per-Section Fees	
AUD	\$238.15
BEC	\$238.15
FAR	\$238.15
REG	\$238.15



CPA Certificate Reclassifications

On July 25, 2022, the Board approved the following applications for certificate reclassification:

Reinstatement

Lauren Michelle Adamov, #34496 Madison, WI

Erica Jean Crabtree, #32059 Cornelius, NC

Thomas Walker Cuffman, #37469 Clover, SC

Peter Joseph Fedyszen, #20614 Haymarket, VA

Amy McLaughlin Hrinsin, #28562 Kennesaw, GA

John Bradley Ipock, #33517 Morehead City, NC

Steven H. Kight, #24075 Florence, SC

Reissuance

Alexander Lee Hall, #41034 Raleigh, NC

Jeffrey Hoyle Joyce Jr., #43043 Kannapolis, NC

Conner DuBose Shaw, #44137 Charlotte, NC

Tyran Javon Speed, #44087 Charlotte, NC

James Russell Wilson Jr., #20333 Lillington, NC

CPA EXAM PERFORMANCE SUMMARY: 2022 Q-2 NORTH CAROLINA

Overall Performance

Section Performance

Unique Candidates	657
New Candidates	143
Total Sections	847
Passing 4 th Section	83
Sections / Candidates	1.29
Pass Rate	54.19%
Average Score	72.71

	Sections	Avg. Score	%Pass
First time	68	72.9	57.4%
Re-Exam	166	73.5	54.2%
AUD	52	73.5	55.7%
BEC	41	72.3	48.8%
FAR	95	72.8	51.6%
REG	46	75.1	67.4%

Jurisdiction Ranking

Candidates: 15 | Sections: 15 | Pass Rate: 21 | Avg. Score: 22

Average Age



Percent Pass



Exam Score Release Dates

September 7, 2022 October 1, 2022 October 23, 2022 November 15, 2022 December 8, 2022 January 1, 2023 Your target score release date is: September 15, 2022 October 11, 2022 November 8, 2022 November 8, 2022 January 1, 2023 Your target score release date is:

February 14, 2023

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

February 22, 2023

CPA Certificates: Inactive Status

Between June 27, 2022, and June 30, 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."

Kathleen A. Acker-Donnelly, #20141 Charles Wescott Andrews, #42937 Steve Randolph Barton, #30956 Channing Brian Bass, #41093 Thomas Benedetti, #43541 Christopher Richard Berube, #40366 Richard Douglas Bray Jr., #32692 Jacqueline Roy Causey, #35592 Michael Francois Cavanagh, #32713 Katherine P. Chappell, #26911 Debbie Coates Clayton, #33160 David Peake Cline, #13923 Richard Alan Daughtry, #16081 Patricia J. Davis, #26578 Jeffrey Michael Downing, #40772 Eric Christopher High, #40213 Charles Philip Hyder, #12868 Rachel Hincher Jordan, #22056 Leigh Joyce, #18141 Melissa Shepherd Lackey, #19056 Carol Land McCrary, #32349 Joel Allan Owens, #44789 Tiffany Marie Pace, #35238 Anthony Victor Portal, #17383 Joanne F. Prakapas, #43299 Rachel Lauren Radcliffe, #40731 Carol S. Scott, #19538 Larry Paige Sneed, #22540 Ronald Gene Trammel, #13264 Henrica Martina Van Oort, #42997 Marilou Corine Vroman, #34329 Kathy Whitener Whisnant, #17223 Joshua Steven Abrahams, #44864 Carolyn Welfare Arnold, #22657 Bobby Gene Brattain, #14365 Beverly Jane Scott Deaton, #16161 Jessica Lea Fine, #42544 Elizabeth M. Grice, #23841 Ronald Alfred Hall, #11582 Andrew Pickering Harris, #34317 Michael James Kirby, #36581 Michael John Manning, #13654 Godswill Mhlanga, #40765 Ashley Carlyle Morris Jr., #28294 David James Murdock, #44404 Yong Ju Park, #45146 Laura Scott Richardson, #38891 Reed Alan Roig, #41442 Ivey Hill Shankle III, #13162 Dale Mitchell Singley, #9308 Steven Hunter Spinks, #16155 Mark Joseph Todd, #37954 Giles Alden Williams, #15150 Caryn Lasar Ashapa, #26252 Gerald M. Baggish, #8647 Robert John Baron II, #36278 Jill Windsor Bieri, #17290

Raleigh, NC Longwood, FL Clemmons, NC Chicago, IL Royersford, PA Statesville, NC Indian Land, SC Armed Forces Europe Sheridan, WY Asheville, NC Roxboro, NC Rock Hill, SC Smithfield, NC Ankeny, IA Whitsett, NC Charlotte, NC Hickory, NC Wilkesboro, NC Lakewood Ranch, FL N. Wilkesboro, NC Raleigh NC Portland, OR Huntersville, NC Matthews, NC Charlotte, NC Rock Hill, SC Charlotte, NC Sunset Beach, NC Greenville, SC Netherlands Miami Beach, FL Hickory, NC Rocky Mount, NC Atlantic Beach, NC Florence, SC McLeansville, NC Leicester, NC Stanley, NC Virginia Beach, VA Holly Springs, NC Belmont, NC Seneca, SC Spring Hill, TN Raleigh, NC Eugene, OR Baltimore, MD Wake Forest, NC Dublin, OH Richmond, VA Greensboro, NC Summerfield, NC Cary, NC Chapel Hill, NC Wilmington, NC

Amanda Smoak Brinkley, #38640 Eloise Hervey Covalt, #39360 Nicholas James Cruise, #43354 Sherry Cullen, 314368 Mary Margaret Cunningham, #38307 Amy DeVore Dameron, #40328 Marina Josephine Daniel, #35060 Karl Vishnu Deonanan, #24788 Camilla I. Desmarais, #35844 Gary William Dickson, #26994 Kimberly Lee Drum-Gales, #14727 Beth Atkinson Edmondson, #17723 Brenda May Eldridge, #37477 Susan Doughty Fishel, #17735 Walter Rodger Glover, #10954 Frances Hunter Hampton, #11944 Athena Alston Harris, 1#5649 Arsalaan Hashmi, #44511 Amy Elizabeth Hawkins, #35226 Jerry Wayne Hinton Jr., #41446 Wen-wen Chu Hinze, #17020 Terry Jarrett Hood, #44584 Rebecca J. Hutcherson, #21334 Jeffrey Andrew Johnson, #39680 Margaret Denise Johnson, #28267 Yasmine Chambers Johnson, #41035 Margaret Katharine Jones, #32150 Ralph Griffin Kennedy, #39228 Laurie A. Krebs, #27201 Dezheng Li, #43282 Leo Cyril Lucisano, #36110 James Gallatin Mackey III, #22187 David Julian Maness, #24916 Allan C. Mark, #32524 Thomas J. McLaughlin, #19520 Patricia W. Mullins, #19792 Scott Robert Nelson, #31694 Edward Gerard Overman Jr., #13242 Edward Arthur Pejeau, #40625 Amy Marie Peters, #32906 Katherine Elizabeth Pfaff, #31111 Patricia Matthews Privette, #19869 Marc Michael Rhodes, #36206 Elizabeth McCarter Robinson, #17076 Amy Jo Rogers, #36765 Asadollah Saghafi, #44586 Charles Howard Seeman, #33803 Donald R. Senior, #17135 Hobert Dean Sexton, #13536 Jia Shen, #45531 Megan Danielle Stanton, #44111 Mark Lawrence Stohlman, #23372 Gary Bruce Thomas, #5856 Beth S. Traynham, #20810 Carolyn T. Weeks, #20663

Boone, NC Chicago, IL Harmony, NC Oakland, CA Spartanburg, SC Hermosa Beach, CA Raleigh, NC Southport, NC Maryville, TN Newton, NC Rocky Mount, NC Hope Mills, NC Youngsville, NC Colorado Springs, CO Norfolk, VA Greensboro, NC Lawrenceville, GA New York, NY Jacksonville, FL Winston-Salem, NC Sanford, FL Winston-Salem, NC Tampa, FL Raleigh, NC Columbia, SC Raleigh, NC Durham, NC Raleigh, NC Waxhaw, NC Brooklyn, NY Charlotte, NC Lovettsville, VA Belmont, NC Raleigh, NC Charlotte, NC Elmhurst, IL Charlotte, NC Mount Pleasant, SC Charlotte, NC Hackettstown, NJ Lenoir City, TN Washington, DC Washington, NC Wrightsville Beach, NC Leesburg, VA Olive Branch, MS Killeen, TX Asheboro, NC China Accident, MD Cary, NC Columbia, SC Raleigh, NC Fayetteville, NC Terrence Anthony Zielinski, #39539 Hendersonville, NC

Greenville, SC

Hendersonville, NC

Towaco, NJ

Charlotte, NC



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2022 Dates to Remember

Dates, times, and locations are subject to change.

August 29 Board Meeting

September 5 Office Closed - Labor Day

September 26 Board Meeting (NCSU Campus)

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