



# 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. 9-2022



*Bernita Demery, CPA*



*Jennifer Van Zant, Esq.*

### **Bernita W. Demery, CPA, and Jennifer Van Zant, Esq., Re-Appointed to Board**

The Board is pleased to announce that on August 3, 2022, Governor Cooper re-appointed Bernita W. Demery, CPA, of Harrisburg, and Jennifer Van Zant, Esq., of Greensboro, to three-year terms on the Board.

Ms. Demery is the current Vice President of the Board and is a member of the Executive Committee, the Professional Application & Education Committee, and the Strategy Committee. She is a past member of the Audit Committee.

Ms. Van Zant is a member of the Professional Standards Committee, the Audit Committee, and the Strategy Committee. She is a past member of the Professional Application & Education Committee.

Additional information on Ms. Demery and Ms. Van Zant is available from the "About" page of the Board's website, [nccpaboard.gov](http://nccpaboard.gov).

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### **Mickey Payseur, CPA, Appointed to Board**



*Mickey Payseur, CPA,  
takes the Oath of  
Office.*

The Board is pleased to announce that Governor Roy Cooper appointed D. Michael (Mickey) Payseur, CPA, of Cherryville, to the Board on August 3, 2022.

He was sworn the Oath of Office at the Board's August 29, 2022, meeting; his term expires on June 30, 2025.

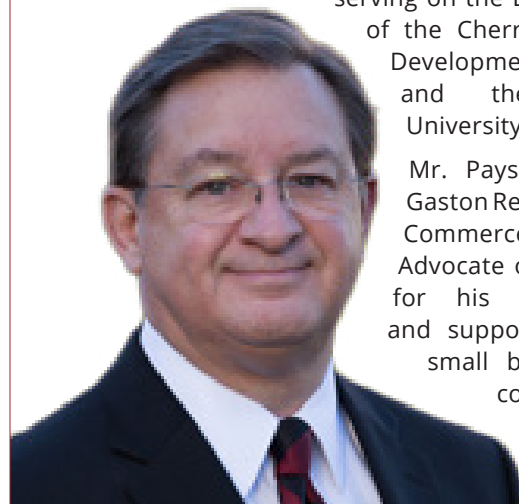
Mr. Payseur graduated from Lenoir-Rhyne University with a BA in Business Administration, Accounting Concentration, and received his North Carolina CPA license in 1976.

He began his accounting career with Sherrill & Smith, CPAs, and later joined Butler & Stowe, CPAs. After retiring as a Managing Partner of Butler & Stowe, Mr. Payseur became a consultant for the firm. He is the owner of D. Michael Payseur, CPA.

Mr. Payseur is an active member of the NCACPA and the AICPA and serves on the Board of Directors and Governmental Affairs Committee of the North Carolina Captive Insurance Association.

His community involvement includes serving on the Board of Directors of the Cherryville Community Development Corporation and the Lenoir-Rhyne University Board of Visitors.

Mr. Payseur received the Gaston Regional Chamber of Commerce's Small Business Advocate of the Year Award for his work promoting and supporting the role of small businesses in the community.



*Mickey Payseur,  
CPA*

# 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."*

## **KEITH JOSEPH KELLER, #42280 | DILLARD, GA**

**THIS CAUSE**, coming before the North Carolina State Board of Certified Public Accountant Examiners (the "Board") at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, at public hearing ("Hearing"), with a quorum present, the Board finds, based on the evidence presented at the Hearing on July 25, 2022, that:

### **FINDINGS OF FACT**

1. Respondent is the holder of a certificate as a Certified Public Accountant in North Carolina.
2. The Board has jurisdiction over Respondent and the subject matter of this action.
3. Respondent received at least fifteen (15) days written notice of the Hearing. The notice was achieved by serving a Notice of Hearing by process server.
4. Venue is proper and the Hearing was properly held at 1101 Oberlin Road, Raleigh, North Carolina.
5. Respondent did not object to any Board Member's participation in the Hearing of this matter.
6. Respondent was not present at the Hearing and was not represented by counsel.
7. The Respondent informed the Board on his 2020-2021 CPA certificate renewal and his 2021-2022 CPA certificate renewal that he had obtained the required CPE for calendar years 2019 and 2020, respectively.
8. Based on the Respondent's representation, the Board accepted his renewals.
9. 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 2019 and 2020 requirements.
10. The Respondent failed to provide adequate supporting documentation for those CPE courses.
11. The Board finds that the Respondent did not obtain the required CPE credits for 2019 and 2020.
12. On December 17, 2021, the Board staff mailed a letter to the Respondent and requested his response within twenty-one days. The Respondent did not provide a response.
13. On January 14, 2022, the Board staff mailed a second request letter to the Respondent, via certified mail, and requested his response within twenty-one days. Tracking indicates that the letter was delivered to the Respondent's address on January 18, 2022, but the Respondent did not provide a response.
14. On February 23, 2022, the Board staff mailed another communication to the Respondent and requested his response within twenty-one days. The Respondent did not provide a response.
15. On March 30, 2022, the Board staff sent an email to the Respondent and requested his response. The Respondent did not respond.
16. All communications were sent to the mailing address and email address provided by the Respondent to the Board on his annual renewals.

### **CONCLUSIONS OF LAW**

1. Per N.C. Gen. Stat. §150B-42, this Board Order constitutes a Final Agency Decision of the Board.
2. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 8 of the North Carolina Administrative Code. Pursuant to N.C. Gen. Stat. §93-12(9), the Board has the authority to impose discipline upon the Respondent and Respondent's certificate and to impose civil monetary penalties.
3. The Respondent failed to obtain requisite CPE hours for 2019 and 2020 and then reported to the Board that he had obtained those hours. The Respondent knew, or should have known, that his representations to the Board were false, resulting in violations of 21 NCAC 08N .0202(b)(4) and .0203(b)(5).
4. The Respondent's failures to timely respond to inquiries from the Board constitute violations of 21 NCAC 08N .0206.

**BASED ON THE FOREGOING**, the Board orders in a vote of seven (7) to zero (0) that:

1. The Certified Public Accountant certificate issued to Respondent, Keith Joseph Keller, is hereby permanently revoked.
2. 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 Board Order.
3. 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 Respondent claim or attempt to use any practice privileges in any other state based upon his permanently revoked North Carolina certificate.

*Approved by the Board on July 25, 2022*



## Joint Task Force Will Explore Possibility of Retired Status for NC Licensees

At its August 29, 2022, meeting, the Board initiated efforts to create a joint task force with the North Carolina Association of CPAs (NCACPA) to research the perceived need for the Board to re-implement a retired status classification for its licensees. The Board and the NCACPA are working on selecting their respective members of the Task Force.

For many years, North Carolina had a retired status; it was considered the “final act” in a person’s career. A person on retired status could not use the CPA title, nor could they receive “any earned compensation for current personal services in any job whatsoever.”

It didn’t matter if the licensee worked in a non-accounting-related job (e.g., a greeter at a store); if their CPA license was on retired status, they could not get paid for any work.

The retired status did allow volunteer services for which the individual received “no direct or indirect compensation so long as the retired CPA does not sign any documents related to such services, as a CPA.”

Eliminating the retired status in 2014 left the Board with two main license classifications--active and inactive.

Although inactive status (as defined in 21NCAC 08A .0301) prevents a person from using the CPA title or allowing anyone else to refer to the person as a CPA, it does not stop a person from earning income.

About 20 boards of accountancy/jurisdictions have some form of retired status. Most have an age requirement for that designation; the minimum age is 55. Several jurisdictions require licensees on retired status to pay a fee or annually renew their retired status.

In most jurisdictions, individuals on retired status cannot perform any accounting duties but can earn income from non-accounting-related services.

A few boards of accountancy will allow a retired CPA to volunteer, without compensation, to assist civic/charitable/nonprofit organizations with limited financial activities. This latter category is similar to the retired status classification identified in the 2018 Uniform Accountancy Act (UAA).

The Joint Task Force’s work will include answering the following questions:

- \* What impact would a retired status have on the Board’s public protection role?
- \* Should CPAs on retired status be allowed to continue to perform certain accounting-related services?
- \* Should CPAs on retired status be required to complete continuing professional education, pay a fee, or periodically renew their retired status?
- \* Would a person on retired status be allowed to return to active status?
- \* How would the Board approve, monitor, and enforce the retired status?

The Board and the NCACPA anticipate that the Task Force will spend several months researching and studying the feasibility of creating some form of retired status for North Carolina CPAs.

The Board will review the Task Force’s work and any recommended actions. It is important to note that any change to the Board’s rules requires a public hearing followed by review and approval by the Office of Administrative Hearings.

Please submit your questions about the Joint Task Force or retired status to the Board’s Executive Director, David R. Nance, CPA, at [dnance@nccpaboard.gov](mailto:dnance@nccpaboard.gov).

### 50 Years of NC CPA Licensure

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

Robert Lee Page  
Edmund John Piaski  
Michael John Magruder



Year Longest Standing Active NC CPA License Issued

# 1955

## Successful Uniform CPA Exam Candidates

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

Micah Peter Aebischer  
Austin Michael Atkinson  
Kelsey Lynn Bucher  
Jake Delone Compton  
Elizabeth Sarah Coppock  
Alexander Gregory Dixon  
Bryant Donald Fanning  
Sean Brian Freed  
Michael Morris Goldfarb  
Charles Daniel Hodge  
Meghan Elizabeth Kennedy  
William Gray Kinnamon  
Brandon Corbitt Lee  
Colt Bradshaw Martin  
Kaela Nicole Matthews  
Caroline Elizabeth Murphy  
Thomas James Nelson  
Benjamin Clay Oliver  
Anthony Lee Parrillo  
Haley Elizabeth Perry  
Owen Ross Phillips  
Sally Jeanne Yukevich Probst  
Jana Jensen Reeve  
Shelby Leigh Tracy  
Laura Maria Tutterow  
William Conor Weeks  
William Gordon White  
Nolan Dozier Wood

*If you are a North Carolina Exam candidate who passed the Exam in July 2022 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 Certificates Issued

*On August 29, 2022, the Board approved the following individuals for North Carolina CPA licensure:*

Alan Charles Albrecht  
Michael Alexander Barclift  
Max Thomas Bazin  
Rachel JoAnn Beauchamp  
Samuel Jon Beres  
Rachel Elizabeth Black  
Brandon Lee Blair  
Leah Bourak  
Dean McIntyre Brindle  
Lauren Nicole Brough  
Meredith Watson Bush  
Nathaniel Eric Bush  
Brianna Joyce Cardwell  
Mark Daniel Carlson  
Brianna Ashley Casini  
Robyn Michelle Cleary  
Alea Ann Crump  
Madison Paige Dean  
Jacob Alexander DeBerry  
James McIsaac Dorris  
Scott Bradford Douglas  
Kara Leigh Elcik  
Alex Taylor Fisher  
Regen Jane Foley  
Bradley Austin Fye-Duell  
Breonna Laura Garrison  
Nicole Alicia Gaukler  
Danielle Ann Gollehon  
James Charles Gould  
Nathan Joel Greer  
Alexander Bradley Gresham  
David Michael Grimsley  
Caroline Martin Haga  
Aaron Bland Hawkins  
Brandon Todd Holleman  
Madison Gray Houck  
Ayokunle Olutade Ilesanmi  
Rachel Lang Jefferson  
Elizabeth Allyn Johnson  
Ashley Lucille Kerr  
Daniel Joseph Kessler

Corey King  
Nicholas James Koller  
Alexander R. Krause  
Gage Alexander Larrabee  
Brandon Corbitt Lee  
Xianyuan Liao  
Jesse Richard Mazza  
Alexandra Lee McFadden  
Jonathan Seth McMillan  
Shuoyi Meng  
Jasmine Adams Mitchell  
Jenneth Jones Mitchell  
Daniela Maria Muns Nevares  
William Andrew Oakley  
Omolara Modupe Okesola  
Mackenzie Ann Palmer  
Samantha Joan Petrelli  
Helen Kay Rasoul  
Jack William Rich  
Jordan Andrew Saltmarsh  
Benjamin Andrew Seneker  
Katherine Anne Serrell  
Michael Joseph Setzler Jr.  
Samuel Richard Shoaf  
Lindsay Nicole Stackhouse  
Lorren Todd Stitt  
Denise Marie Strosser  
Alexandra Lea Tampas  
Ethan Daniel Tello  
Cindy Thi Tran  
Maria Clarette Urbina Salgado  
Jared Cain Wallace  
Yitong Wan  
Amy Cogan Wares  
Kobe David Wilson  
Steven Hal Wilson  
Tyja Rakaio Wise  
James Thomas Woodall  
Deyu Zeng  
Samuel Ga-Fei Zeng

## Staff Spotlight: Felecia Ashe

**How long have you been a Board employee?** I've been with the Board since 1984, so this November will be 38 years.

**What is your role with the Board?** I started as the Board's receptionist, but have been the Accounting Specialist for 36 years. I'm responsible for the internal operation of all accounting functions, including accounts payable and receivable, financial statements, end-of-year functions, and interoffice administration. I am also the Board's Rulemaking Coordinator.

**What do you want people to know about you?** I try to treat people with kindness and respect. I have two

beautiful granddaughters, ages 3 and 1, that I adore and spoil every chance I get. I collect elephant figurines.

**What do you like to do when you're not working?** I love spending time with my mom and brothers, and having Saturday barbecues and Sunday dinners with my family.

I enjoy entertaining my mom and her friends who range in age from 70 to 80; we go to concerts, movies, and out to eat. I "adopted" the group; I call them my Golden Besties. I like watching thrillers, documentaries, and romantic comedies on Netflix.



## 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."

James Corby Johnson Jr., #17516	Wilmington, NC
Daniel Bryant Murray, #34493	Charlotte, NC
Caleb L. Nicholson, #34587	Madison, MS
Robert Nathan Shuman, #12412	Greensboro, NC
William Scott Vankirk, #41215	Dallas, TX
T'Andrea Latrelle Anissa White, #44175	Raleigh, NC

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 annual CPE requirement.

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:

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 further violates the Board's Rules of Professional Ethics and Conduct.

Each Respondent will pay a one thousand dollar (\$1,000) civil penalty.



### CPA Certificate Reclassifications

On August 29, 2022, the Board approved the following applications for certificate reclassification:

#### Reinstatement

Christine Cullen Allen, #43887	Charlotte, NC
Katherine Ann Church, #36163	Charlotte, NC
Jennifer Bacon Deutsch, #32837	Denver, NC
Matthew Scott McGuire, #44040	Fort Mill, SC
Edward Scott Wolfson, #22242	Tampa, FL

#### Reissuance

Douglas Charles Duer, #37186	Germany
Shannon Noel Quon, #34450	Charlotte, NC
Timothy Kent Walker Jr., #34827	Charlotte, NC

## Where Do NC CPAs Live?



## Ask the Board

*Some disciplinary actions state the CPA's license is suspended, but other actions say the suspension is stayed. What's the difference?*

A suspension or an active suspension means the individual may not use the CPA title for a specified time (one year, two years, etc.).

A stayed suspension allows the person to use the CPA title so long as they do not further violate the Rules of Professional Ethics and Conduct.

If the person violates the Rules, the Board will lift the stay (*i.e.*, make it an active suspension), and the person cannot use the CPA title during the specified time.



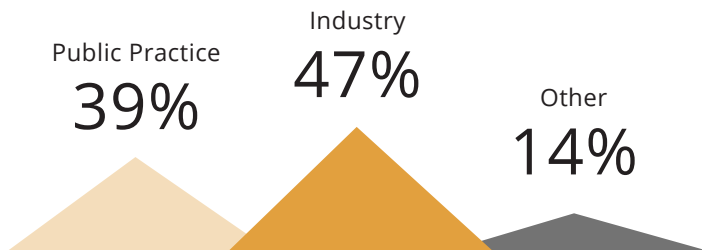
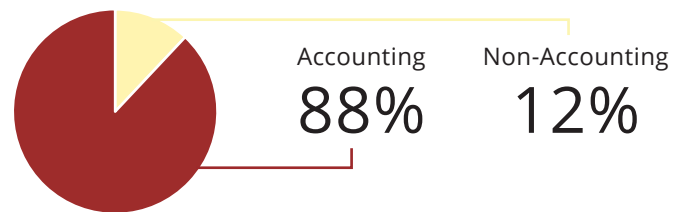
# By the Numbers: A Look at CPAs in North Carolina as of September 2022

## Where Do NC CPAs Work?

CPA Firm Partner .....	1,471
CPA Firm Staff .....	4,465
CPA Firm PLLC Member.....	519
CPA Firm PC Shareholder .....	678
Individual Practitioner .....	1,486
Government, Accounting.....	949
Government, Non-Accounting .....	103
Industry, Accounting.....	8,624
Industry, Non-Accounting .....	1,808
Educator .....	284
Law.....	183
Other/No Response .....	930
Retired .....	437
Student .....	25
Unemployed.....	239

## What Type of Jobs Do NC CPAs Focus On?

<b>Non-Accounting</b>	
Administration .....	689
Law.....	152
Non-Accounting .....	729
No Response/Other .....	1,073
<b>Accounting</b>	
Advisory Services .....	1,028
Auditing .....	3,100
Financial Planning.....	613
General Accountancy.....	9,537
Taxation.....	5,280



Original NC CPA Licenses	16,838	76%
Reciprocal NC CPA Licenses	5,363	24%



## 2022 Exam Score Release Dates

If you take your exam on/before:

- October 1, 2022
- October 23, 2022
- November 15, 2022
- December 8, 2022

Your target score release date is:

- October 11, 2022
- November 8, 2022
- November 23, 2022
- December 16, 2022

## 2023 Exam Score Release Dates

- January 23, 2023
- February 14, 2023
- March 9, 2023
- March 31, 2023
- April 23, 2023
- May 16, 2023
- June 8, 2023
- June 30, 2023

- February 7, 2023
- February 22, 2023
- March 17, 2023
- April 11, 2023
- May 9, 2023
- May 24, 2023
- June 16, 2023
- July 11, 2023

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

## CPA Certificates: Inactive Status

*Between July 1, 2022, and September 15, 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." Names are listed by the date inactive status was approved.*

Janet Korn Abernathy, #12101	Apex, NC	Michelle C. Scott, #28460	Creedmoor, NC
Timothy Edward Baisley, #42361	Cary, NC	Michael Joseph Abbott, #42205	Grand Rapids, MI
Thomas James Barry, #9009	Charlotte, NC	Richard Allen Magrath, #37729	Charlotte, NC
Carolyn May Batke, #41642	Evergreen, CO	William Charles Mullis, #23124	Cornelius, NC
Byron DuBose Berry, #35274	Richmond, VA	Charles David Scheumann, #34061	Carmel, IN
Andrew Dean Blackburn, #40034	Laurinburg, NC	Brooke E. Harris, #30838	Athens, GA
Megan Jane Clayton, #42578	Charlotte, NC	Bonnie Bowen Zades, #39510	Winston-Salem, NC
James Ellis Colotta, #26102	Charlotte, NC	Travonte Antonio Aldrich, #37893	Tacoma, WA
Sabrina S. Conley, #30288	Rock Hill, SC	Brendan W. Simpkins, #44951	Nashville, TN
Scott B. Davis, #27675	Nokomis, FL	Rachel Ann Shaw, #43111	Memphis, TN
Jennifer Lynn Fagan, #39352	Apex, NC	Brandon Garrison, Brooks #39020	Charlotte, NC
Howard Arnold Fitts, #15553	Durham, NC	Joseph Ryan Gerant, #40208	Nashville, TN
Rachel Marie Gordon, #40411	Youngstown, OH	Steve Franklin Haymore, #18594	Greensboro, NC
Michael Philip Gwyn, #20391	Winston-Salem, NC	Mark Patrick Loyd, #42474	Aurora, CO
Jeffrey Clarence Hitzke, #21142	Burlington, NC	Anne Martha Muldoon, #44430	Oak Island, NC
Martha Moser McDonald, #18031	Winston-Salem, NC	James Luther Ott, #24752	Cornelius, NC
Anthony DeVonn Privette, #36505	Durham, NC	Janet Mills Reagan, #9275	Raleigh, NC
Herman Ray, #30273	Kansas City, MO	Angela Danette Sanders, #28457	Charlotte, NC
Michael Wallace Shell, #23366	Hildebran, NC	Megan Theresa Simpson, #34538	Waxhaw, NC
Brian Lee Swann, #45037	Raleigh, NC	William Shawn Smith, #29298	Isle of Palms, SC
John Cameron Terry II, #39925	Charlotte, NC	Melissa Yael Winston, #44119	Hamilton, MT
Joseph Bernard Walker, #34412	Reston, VA	Madeline Elizabeth Courtney, #43095	Atlanta, GA
Andrew Blake Williams, #39854	Braselton, GA	Scott Christopher Coyle, #34816	Burlington, NC
Natalia Chanel Williams, #37437	Charlotte, NC	Eric William Essian Jr., #42738	Boca Raton, FL
William George Weldon, #20152	Denver, NC	Karen Ellen Hirsch, #24650	Wilmington, NC
Ian Casimer Cader, #41903	Morehead City, NC	Christopher Bain Storch, #31078	Winston-Salem, NC
Joshua Lee Troxell, #44987	Charlotte, NC	Jennifer Lynn Andrews, #34272	Sherrills Ford, NC
Dennis Chase Wilkerson Jr., #28471	Canada	Karina Falcon, #37085	Carlsbad, CA
Valarie Shea Burke, #39991	Bainbridge, GA	Philip Wiley Haigh III, #7099	Fayetteville, NC
Karen A. McKay, #18079	Newport, NC	Cheryl Anne Marsh, #36478	Winterville, NC
Christopher Ray Purvis, #34972	Louisville, KY	Nadine E. Taylor, #34226	Irvine, CA
Kenneth D. Rosplock, #33187	Raleigh, NC	Elizabeth Bradshaw Tedder, #18681	Greensboro, NC
Janet Lynn Woods, #23874	Boone, NC	Cathy Sanderson Baxter, #27947	Candor, NC
Laurel Shackelford Brown, #38183	Denver, CO	Kimberly P. Belcher, #39715	Winchester, VA
Roger A. Francis, #21104	Durham, NC	William Dean Clamons, #39503	Jacksonville, FL
Ann Kuchera Lawson, #17746	De Pere, WI	Katherine Frances Friedman, #40676	Charlotte, NC
Kevin Charles Londeen, #27688	Kansas City, MO	Karen M. Furstenberg, #30539	Cornelius, NC
David Edward Wilson, #42588	Mebane, NC	Patrick Anthony George, #40624	Aurora, CO
Peter Chresten Zuvich, #43471	Costa Mesa, CA	Stuart Wynn Gibbs Jr., #13789	Hilton Head Island, SC
John Anthony Catalano, #24889	Myrtle Beach, SC	Adam Charles King, #39060	Charlotte, NC
Ellen V. Digh, #16696	Mount Holly, NC	Alfred Tate Smith, #40839	Woodstock, GA
David Goenaga, #40535	Guaynabo, PR	Christine Cullen Allen, #43887	Charlotte, NC
Andrew John Gorsage, #44800	Charlotte, NC	Eric David Chapman, #44794	Colden, NY
Caroline Hodgkin Ives, #39766	West Hartford, CT	David Silvio D'Annunzio Sr., #40323	Oakton, VA
Kathryn Clark Jones, #17211	Winchester, VA	John Van Hinson Jr., #41250	San Antonio, TX
James Woodrow Knight, #12435	Raleigh, NC	Mary C. Middleton, #33476	Horsham, PA
Kaitlin Elizabeth Pace, #40661	Charlotte, NC	Joanne Marie Seward, #42151	Waxhaw, NC
Adriana Michelle Rahrig, #43690	West Palm Beach, FL	Connie Joselle Welch, #20949	Mascoutah, IL
Joseph Edward Scott, #42812	Nashville, TN	Jason A. Enoch, #31020	Pawleys Island, SC
Linda L. Stevens, #21641	Burlington, NC	Rodney Paul Jackson, #35823	Abingdon, VA
Mark Harrison Towe, #13544	Mount Airy, NC	Lamar Jones Jr., #44169	Charlotte, NC
Paige Holland Albright, #39578	France	Vicky Barrow Gupton, #34251	Clemmons, NC
Madison Lynn Newman, #42705	Dallas, TX	Michael Thomas Ziebell, #27830	Sarasota, FL
Kathryn Elizabeth Kosick, #43018	Nashville, TN	Amy Louise Parker, #24086	Fort Mill, SC
J. Peter Stratos, #39432	Ft Lauderdale, FL	Richard Dean Cunningham Jr., #23022	Raleigh, NC
Dimple Tansen Ajmera, #43857	Charlotte, NC	Katherine W. Thomas, #15782	Durham, NC
Brian Labhart McCoy, #33674	Apex, NC	Stephen Glenn Causey, #18500	Greensboro, NC
Kyle Todd Romance, #40046	Brecksville, OH	Janet Matthies Rupert, # 33779	Chapel Hill, NC



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*Jeffrey Tankard*

## 2022 Dates to Remember

*DATES, TIMES, AND LOCATIONS ARE SUBJECT TO CHANGE.*

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