



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. 10-2020



The Annual CPE Requirement

Each fall the *Activity Review* includes an article about the annual CPE requirement.

It's a lot of information to cover; that's why the Board is trying something different this year.

We've created a two-page infographic (pages 4-5) that highlights essential information about the CPE requirement.

It doesn't cover every aspect of the requirement, so you'll need to refer to 21 NCAC 08G, *Continuing Professional Education*, for the details.

And don't forget, the Board amended the CPE rules in January, so make sure you understand those changes.

Email us at communications@nccpaboard.gov and tell us if you like the infographic.

Do's and Don'ts of CPA Firm Websites

Our world is becoming more and more digital; you can buy groceries, apply for a job, and pay your bills with just a few keystrokes.

Like other businesses, many CPA firms rely on their websites to stay in touch with existing clients and nurture new clients.

As with all other forms of advertising, your firm's website must comply with the Board's rules, including 21 NCAC 08N .0306, *Advertising or Other Forms of Solicitation*.

Here are some basic "do's and don'ts" for your firm's website.

- Do include the exact firm name as registered with the Board.

You can use a portion of the firm name, initials, or acronyms derived from the firm name, but the registered name must be visible on the site, too.

- Do include the firm's contact information. The firm's principal place of business and telephone number must be on the website. Providing email addresses, mailing addresses, and fax numbers allows clients to communicate with the firm efficiently.

CPA Firm Websites
continued on page 3

Truth in Advertising

What do the terms "affordable," "reasonable," and "fast" have in common?

They are words the Board discourages CPA firms from using in advertising.

Other words to avoid include "all," "every," "always," or "constant."

Why? Such terms may create false or unjustified expectations of favorable results.

Self-laudatory statements ("best CPA firm in town") not based on verifiable facts can be deceptive, too.

For information on how a firm's website may expose the firm to a professional liability claim, read *The Journal of Accountancy* article, "Avoiding Website Claims That Increase Malpractice Risk" reprinted with permission in the 11-2019 *Activity Review*.



In This Issue

Disciplinary Action.....	2
Board Meetings.....	2
CPE Audit Order	3
CPE Infographic.....	4-5
Certificates Issued	6
Firm Registration Orders.....	6
License Reclassifications.....	6
Exam Score Release Dates.....	7
Successful Exam Candidates	7

Disciplinary Actions

Pursuant to NCGS 93-12(9), civil penalties are remitted to the North Carolina Civil Penalty and Forfeiture Fund (“Fund”) in accordance with NCGS 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.”

MARYA LYNN GOODNIGHT, #27351 | LANDIS, 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. Marya Lynn Goodnight (hereinafter “Respondent”) is the holder of North Carolina certificate number 27351 as a Certified Public Accountant.
2. The Board received a complaint against the Respondent from a Client of Respondent (“Complainant”), alleging that the Respondent failed to provide him with his records; specifically, his 2018 tax return. He also alleges that the Respondent became unresponsive.
3. The Respondent was unresponsive to mail and certified mail sent by Board Staff to the mailing addresses provided by the Respondent at the time she renewed her CPA certificate.
4. After the Board staff was unable to receive a response to their mailed communications, the Complainant provided the Respondent’s cell phone number. The Board staff texted the Respondent, and she confirmed receipt of the text and subsequent email informing her of the complaint. Thereafter, the Respondent was unresponsive to the Board staff’s further texts and other attempts to communicate.
5. The Complainant confirmed that, despite the Board staff’s efforts, he never received anything from the Respondent.
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 Respondent’s actions, as set out above, constitute violations of 21 NCAC 08N .0206 and 08N .0212.
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, Marya Lynn Goodnight, is censured.
2. The Respondent must pay a one thousand dollar (\$1,000) civil monetary penalty to be remitted with this signed Consent Order.

**Consent Order Approved by the Board
September 21, 2020.**

2020 Board Meetings

**NOVEMBER 23
10 A.M.**

**DECEMBER 14
10 A.M.**

Under NC Gen. Stat. §143-318.10, all official Board meetings are open to the public, and anyone may attend a meeting. However, the public may be excluded from certain portions of the meeting as allowed by NC Gen. Stat. §143-318.11, *Closed Sessions*.

The Board may conduct some meetings by teleconference or videoconference. To participate in those meetings, send your name, email address, telephone number, and employer/firm name to **communications @nccpaboard.gov** at least three (3) business days before the scheduled meeting.

CPA Firm Websites

continued from page 1

- Do include the name, North Carolina CPA license number, and North Carolina as the licensure state for each CPA. You may add information about a CPA's position with the firm, professional experience, and contact information, but it is not required.
- Do list unlicensed staff with their job titles in a separate section from the licensed staff. It must be clear that non-licensed employees cannot render professional services without CPA supervision.
- Don't indicate a designation or other title unless the person has met the granting organization's requirements for that title or designation and is on active status and in good standing with that organization.
- Don't use "expert" unless it is in conjunction with "witness" and only if recognized as such by a court of law. Using "expertise" to refer to a practice area in which the CPA holds a specialty designation is allowed.
- Don't use "specialist" in any form of advertising. You can use terms such as "specializing in" or "specialization" to indicate a concentration in or limitation to certain areas of practice.

Remember, the Board does not approve or authorize designations or separate titles. The use of such designations is for public information purposes only.

- Don't forget to keep the website content current. Periodically review the website for accuracy and compliance with the Board's rules.

Email your questions about CPA firm websites to David R. Nance, CPA, the Board's Deputy Director, at dnance@nccpaboard.gov.



OFFICE CLOSED

November 11, 2020

Veteran's Day

November 26-27, 2020

Thanksgiving

CPE Audit Order

The following matter is excerpted from a Consent Order issued by the Board in response to the findings of the Continuing Professional Education (CPE) audit. To view the Consent Order's full text, use the Licensee Search function of the Board's website, nccpaboard.gov, to look up the licensee's record. In the record, click on the "Details" link and select "View" under the Public Documents heading.

Under NCGS 93-12(9), civil penalties are remitted to the North Carolina Civil Penalty and Forfeiture Fund ("Fund") per NCGS 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."

Joe Dewey Clark, #4273 | Charlotte, NC

The Board opened a case against Joe Dewey Clark (Respondent Clark) for failure to complete the CPE required for the 2018-2019 renewal of his North Carolina CPA license.

When completing the 2018-2019 individual certificate renewal, Respondent Clark stated that he had completed the CPE required for certificate renewal.

As part of the CPE audit, the Board staff asked Respondent Clark to provide certificates of completion for CPE completed between January 1, 2017, and June 30, 2018.

Respondent Clark was able to provide documentation that he completed an ethics course in 2017, but was unable to provide sufficient documentation to support all of the forty (40) hours of the 2017 CPE hours that he claimed on his 2018-2019 annual renewal.

Based on the preceding and in place of further proceedings, Re-

spondent Clark signed a Consent Order in which he accepted 1) the denial of the renewal of his CPA license; 2) the forfeiture for at least one year of his CPA license; 3) and the return of his CPA certificate to the Board within 15 days of his receipt of the Board's notification of its approval of the Consent Order.

Respondent Clark may apply to return his CPA certificate to active status by submitting 1) a re-issuance application that includes payment of the application fee; 2) three (3) moral character affidavits; 3) payment of a \$1,000 civil penalty; and proof of completion of at least 80 hours of CPE including an eight-hour accountancy law course offered by the North Carolina Association of CPAs.

Failure to timely comply with any terms of the Consent Order will be sufficient grounds to revoke Respondent Clark's CPA license.

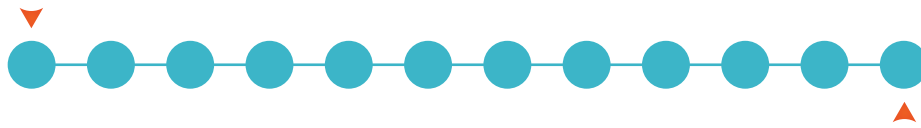
Consent Order Approved by the Board on September 21, 2020.

The Annual Continuing Professional Education (CPE) Requirement

Please refer to 21 NCAC 08G, *Continuing Professional Education (CPE)*, for complete information about the annual CPE requirement.

CPE COMPLETION PERIOD

JANUARY 1



CPE COMPLETION PERIOD = 1/1 TO 12/31 ANNUALLY

DECEMBER 31

CPE REPORTING/LICENSE RENEWAL DEADLINE



GENERAL CPE REQUIREMENTS

40 hours
(2,000 minutes)
annually

- ☆ The number of hours (minutes) required is prorated if licensed after March 31 of the current year.
- ☆ To claim credit for a course or activity, you must complete the course/activity and receive a Certificate of Completion.
- ☆ Each course or activity claimed for CPE credit must
 - increase your professional competency;
 - be in an approved field of study (nasbregistry.org/the-standards); and
 - comply with 21 NCAC 08G .0401.

ETHICS REQUIREMENTS

1 hour
(50 minutes)
annually

- ☆ Must be a course or activity in regulatory or behavioral professional ethics and conduct
- ☆ Must be offered by a sponsor in good standing on the National Registry of CPE Sponsors (nasbregistry.org)
- ☆ New licensees (licensed in the current year) who completed the accountancy law course in the current year may use one hour (50 minutes) of that course to satisfy the ethics requirement for the current year.

CPE CREDIT LIMITATIONS

20 Hours
(1,000 MINUTES)

INSTRUCTOR CREDIT

- Credit is limited to 1,000 minutes annually
- The course must be above the level of accounting principles
- Calculated by converting the college credit hours to minutes using a specific formula

20 Hours
(1,000 MINUTES)

PREPARATION/PRESENTATION CREDIT

- Credit is limited to 1,000 minutes annually
- Credit is equal to the number of minutes spent preparing or presenting
- Includes authoring or conducting a technical review

20 Hours
(1,000 MINUTES)

COLLEGE COURSE CREDIT

- Credit is limited to 1,000 minutes annually
- Calculated by converting the college credit hours to minutes using a specific formula
- No credit allowed for auditing a course

10 Hours
(500 MINUTES)

AUTHORSHIP CREDIT

- Credit is limited to 500 minutes annually
- Credit is equal to the number of minutes spent writing the article or book
- No credit for client or business newsletter

Instructor credit, preparation/presentation credit, college course credit, or a combination of those credits can equal no more than 50% of the required CPE credits [21 NCAC 08G .0409(i)].

CPE CREDIT CALCULATIONS



INSTRUCTING/ COMPLETING COLLEGE COURSE

One semester hour
of college credit
equals 15 hours
(750 minutes)



GROUP ACTIVITY

Contact minutes
as determined by
the sponsor



SELF-STUDY

Minutes needed to
complete the activity
as determined by
the sponsor



NANO LEARNING

Contact minutes
as determined by
the sponsor



BLENDED LEARNING

Contact minutes
incorporated in
all the learning formats
in the blended
learning activity

EXEMPTIONS FOR NON-RESIDENT LICENSEES

Non-resident licensees may satisfy the annual CPE requirements in the jurisdiction in which they are licensed and currently work or live. If the jurisdiction in which they are licensed **and** work or reside does not have an annual CPE requirement, they must meet North Carolina's requirements.

Non-resident licensees with a primary office in North Carolina must meet the North Carolina ethics requirement. All other non-resident licensees may meet the ethics requirement by completing the ethics requirement in the jurisdiction in which they are licensed **and** work or live. If the jurisdiction in which they are licensed **and** work or reside does not have an ethics requirement, they must meet North Carolina's ethics requirements.

CARRY-FORWARD CREDIT

20 Hours (1,000 MIN)

A maximum of 20 hours (1,000 minutes) may be carried forward from one reporting period to the next reporting period.

To check your CPE carry-forward, search for yourself using the "Find CPA/CPA firm" link on the website, nccpaboard.gov. When your record displays, click the "details" link to view your CPE carry-forward.

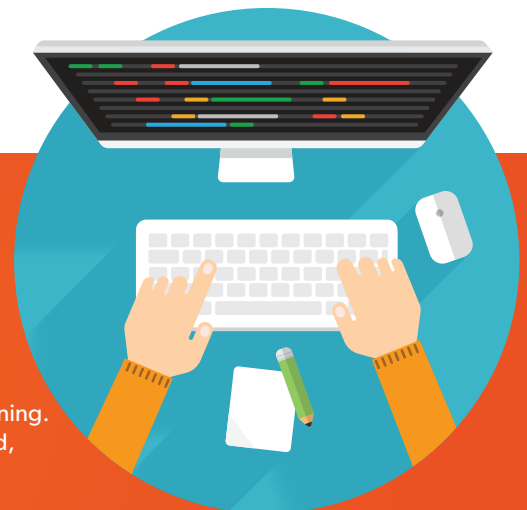
ETHICS: The ethics requirement cannot be met using carry-forward credit.

MISCELLANEOUS

Each CPA must keep records (Certificates of Completion) that support the CPE credits claimed for the current year and each of the four prior calendar years.

If you don't complete the CPE requirement before the end of the previous calendar year but complete it by June 30, you can renew your license. If it's the first time in a 5-calendar year period that you missed the deadline, you may receive a Letter of Warning. Under 21 NCAC 08G .0406, if you miss the deadline twice in a 5-calendar year period, the Board may deny your license renewal for at least 30 days and until you meet the reinstatement requirements in 21 NCAC 08J .0106.

If you have questions about the annual CPE requirement, please contact Cammie Emery at cemery@nccpaboard.gov or Buck Winslow at buckw@nccpaboard.gov.



Certificates Issued

On September 21, 2020, the Board approved the following individuals for licensure as North Carolina CPAs:

Rolland John Barrett, III
 Kimberly Timika Berger
 Emily Diane Boggs
 Kaitlyn Elizabeth Brown
 Shayne Conrad Brown
 James Gill Campbell, Jr.
 Olivia Janett DeMarcus
 Nicholas James Durocher
 Jordan Riley Fulbright
 Theresa Deanne Fulton
 Jonathan William Glover
 Renee Lynn Hajdas
 Anneliese Lauren Henrich
 Michael Cody House
 William Cody Howard
 John Hicks Kadechka

Samuel Austin Kropf
 Matthew Quinn Leis
 Isaac Andrew Levin
 Savannah Morgan Lewis
 Joseph Achille Maccarone
 Matthew James Mahler
 Amanda Marie Malkiewicz
 Meredith Richardson Matsumoto
 Austin Glen Maune
 Dana Michelle McAfoos
 Franklin Glenn McLaurin, Jr.
 Abigail Catherine Meirink
 Carson Ryan Nguyen
 Amelia Grace Parks
 Nolan Grayson Pegg
 Danielle Marie Robinson

Omar Sadou Mamadou
 Ramona Ashley Samaroo
 Kathleen Theresa Sholtis
 Richard Joseph Slifko
 Alec Logan Smitherman
 Mason Gray Spease
 Gregory Ryan Strunk
 Jessica Carmen Tyson
 Jacklyn Noel Weatherman
 Qing Jenny Wei
 Ian Eugene Wickline
 Victoria Blake Winstead
 Nicolette Shante Works
 John Paul Zalaquett

License Reclassifications

At its September 21, 2020, meeting, the Board approved the applications for reclassification submitted by the following individuals:

Reinstatement

Timothy Lawrence Petrie, #33249	Charlotte, NC
Christina Renée Sendall, #29638	Raleigh, NC
Charles Butler Stokes, Jr., #16559	Chester, PA
Melissa Jamie Westergard, #31942	Summerfield, NC

Reissuance

Diana Lynn Kennedy, #33054	RTP, NC
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Inactive

Between September 1, 2020, and September 25, 2020, the individuals listed below were approved for inactive status. "Inactive," when used to refer to the status of a person, describes a person who has requested inactive status and has been approved by the Board and who does not use the title certified public accountant, nor does he or she allow anyone to refer to him or her as a certified public accountant, and neither he nor she nor anyone else refers to him or her in any representation as described in Rule .0308(b) of this Section [21 NCAC 08 .0301(b)(20)].

Jack Eugene Fisher, #9442	Alpharetta, GA
Carol D. Hale, #19490	Johns Island, SC
Frank Edward Parker, #24711	Raleigh, NC
Amanda Leigh Bergantino, #42165	Charlotte, NC
Gary Fung, #32725	Hong Kong
Noland Mattocks Mewborn, #16130	Salt Lake City, UT

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 non-compliance 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:

Joseph Denard Reid, #36846
 Joseph Reid, CPA, PLLC
 Donald Algie Stewart, #4353
 Donald A. Stewart, CPA

Successful Uniform CPA Exam Candidates

The Board is pleased to announce that the following North Carolina Uniform CPA Exam candidates passed the Exam between July 1, 2020, and August 31, 2020, and their scores were processed before September 30, 2020.

Amr Alexander Abul-Fadl
 Michael Edward Allen
 Amy Madilyn Andrews
 Alanna Ng Aungvibool
 Robert Mason Barrett, Jr.
 Michael Seth Beam, IV
 Bryant Walter Beaulieu
 Kimberly Timika Berger
 Jacob Tim Bishop
 Brandon James Bishopp
 Caroline Elizabeth Bower
 Thomas Stanton Brown
 Caussin Rainier Carter
 Isabella Constance Colasante
 Jerome Darren Conley
 Michelle Briana Council
 Corey Daniel Crabtree
 Katherine Anne Craven
 Vanessa Lucy Dane
 Hunter Scott Dawson
 Alexander Lelon DeVane
 Paige Nicole Domhoff
 Danielle Jamison Doyle
 Julian Gibson Drew
 Megan Elizabeth Dyer
 Nicholas Eric Eberhardt
 Kristen Lee Ellington
 Chad Hogan Evertz
 Chadwick Knight Feeley
 Kelly Lynn Fort
 Logan Reid Galbreath
 Fernando Galindo
 Colin Hugh Gough
 Alexander Francis Green
 Michelle Emily Gunshefski
 Brian Michael Hardin
 Robert Moore Harper
 Clayton Russell Harris
 Nathan James Hayes
 Cameron Craig Hendrickson
 Daniel Edward Herzberg
 Claudia Frances Holland
 Austin Boyd Horne
 Cameron Michael Jacques
 Victoria Elizabeth Jansen
 Karli Jo Jernigan
 Spencer Christian Johnson

Nicole Autry Justice
 John Hicks Kadechka
 Sarah Elizabeth King*
 Benjamin Chaim Koenigsberg
 Robert William LaBelle
 Jenna Marie Landis
 Richard Alexander Laurie
 Mark Daniel Leaver
 Parker James Logsdon
 Rafael Loza*
 Jessica Nicole Macconnie
 Catherine King Macon
 Nathan Thomas Mallonee
 Rachel Elizabeth Mann
 Andrew Edwin Mansell
 Catherine Joan Marsh
 Franklin Glenn McLaurin, Jr.
 Keely Marie McMahon
 Patrick MacKenzie McNamara
 Andrew John Mihok
 Joseph Kyle Milici
 Matthew Todd Mitchell
 Stenn Hollis Monson
 Sophia Joan Moran
 Abraham Hoshea Moskowitz*
 Kyle Michael Nay
 Amber Michelle Nolan
 Samantha Marie Ostmann
 Nirali Rupesh Patel

Greg Timothy Phillips
 Jody Ann Picarella
 Madeline Dale Planton
 Stephanie Sarah Hook Potter
 Paulina Magdalena Powierza
 Celeste Venable Pritchard
 Erica Ariana Propst
 Hayden Quinn Read
 Courtney Shea Rhodes
 Ross Oakley Robison
 Eileen Celeste Rose
 Omar Sadou Mamadou
 Vincent Michael Seagle
 Austin Chase Sharpe
 Robert Saint Chase Short
 Mary Margaret Smith
 Rachel Elizabeth Stewart
 John Raymond Strack
 Joseph Colby Strange
 Daveion Travon Taylor
 Christopher Robert Thompson
 Jillian Grace Tufo
 Lauren Elizabeth Wallace
 Mary Margaret Waterer
 Ian Eugene Wickline
 Kobe David Wilson

**Passed the Exam between May 1, 2020, and June 30, 2020.*

2020 Exam Score Release Dates

If you take your exam on/before:	Your target score release date is:
October 23	November 10
November 16	November 24
December 8	December 16
December 31	January 12

Source: AICPA

- For the BEC section, you may receive your score after the target release date because additional analysis may be required for the written communication tasks.
- Follow NASBA on Twitter (@NASBA) for Exam score release announcements.



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2,000 copies of this document were printed in October 2020 at an estimated cost of \$1,765.00 or approximately 88¢ per copy.

Notice of Address Change

Please Print Legibly

Full Name:	
Certificate No.:	Last 4 Digits of SSN:
Home Address:	
City/State/Zip:	
Home Phone:	Home Fax:
Home Email:	
Firm/Business Name:	
Business Address:	
City/State/Zip:	
Business Phone:	Business Fax:
Business Email:	
Signature:	
Date:	Send mail to: <input type="checkbox"/> Home <input type="checkbox"/> Business

Mail form to: PO Box 12827, Raleigh, NC 27605
Fax form to: (919) 733-4209

Pursuant to 21 NCAC 08J .0107, all certificate holders & CPA firms shall notify the Board in writing within 30 days of any change in home address & phone number; CPA firm address & phone number; business location & phone number; & email address.