

# 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. 10-2022

### You Don't Know What You Don't Know

CPAs. We are all about analyzing the numbers, and there is much discussion about the demographic numbers of the United States today. The consistent message is that our state, communities, businesses, and the CPA profession are all experiencing demographic changes.

But how do you measure change if you don't know what you are changing from? In other words, how can you determine and analyze change if you don't know what you don't know?

To establish a baseline for measuring demographic changes in CPA professionals licensed by North Carolina, the Board recently added questions about gender and ethnicity to the initial Uniform CPA Exam application and the original and reciprocal North Carolina CPA licensure applications.

The 2022-2023 individual CPA license renewal was the first time the Board asked licensees about their gender and ethnicity. Although answering the questions was not mandatory, most licensees provided information about their gender and ethnicity or stated they did not wish to disclose that information.

The Board will not provide gender or ethnicity information to outside users except in a summary format that does not include personally identifiable information. The charts on page 3 provide a summary of the self-reported gender and ethnicity of North Carolina CPAs as of September 7, 2022.

Some CPAs did not answer the gender and ethnicity questions, and a few responded by asking, "What does this have to do with being a CPA?" or "Why does this matter?"

The answer to those questions is this: If we don't know what we don't know, how can we tell if the accounting profession is evolving to reflect the diversity around us? With the summary information collected from applicants and licensees, the Board can measure and monitor changes in the CPA profession at the state level.

If you have questions or comments about the gender and ethnicity information collected by the Board, please contact the Board's Executive Director, David R. Nance, CPA, at [dnance@nccpaboard.gov](mailto:dnance@nccpaboard.gov).

### Federal, State Tax Relief Available to Victims of Hurricane Ian

On October 5, 2022, the IRS announced that North Carolina victims of Hurricane Ian who reside or have a business anywhere in the state of North Carolina qualify for tax relief.

This means individuals who had a valid extension to file their 2021 return due to run out on October 17, 2022, will now have until February 15, 2023, to file.

The February 15, 2023, deadline applies to the quarterly estimated tax payments, normally due on January 17, 2023, and to the quarterly payroll and excise tax returns normally due on October 31, 2022, and January 31, 2023.

Businesses with an original or extended due date also have the additional time, including calendar-year corporations whose 2021 extensions run out on October 17, 2022.

For more information about federal tax relief, see <https://bit.ly/3Tjxrgb>.

On October 7, 2022, the N.C. Department of Revenue (NCDOR) announced that state tax relief is available to victims of Hurricane Ian in North Carolina.

NCDOR will not assess certain late filing and late payment penalties for licenses, returns, or payments due from September 28, 2022, through February 15, 2023, if the license is obtained, the return is filed, or the tax is paid by February 15, 2023.

For detailed information about the state tax relief, see <https://www.ncdor.gov/media/13655/open>.

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# NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS



## Resolution Honoring Barton W. Baldwin, CPA

**WHEREAS**, Barton W. Baldwin, CPA, has served multiple terms as a member of the North Carolina State Board of Certified Public Accountant Examiners;

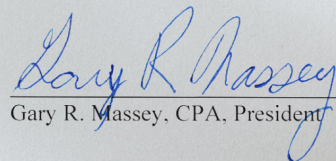
**WHEREAS**, during his 2019-2022 tenure, he served as President and Vice President of the Board,

**WHEREAS**, during his 2019-2022 tenure, he served as the Chair or a member of the Executive Committee, the Audit Committee, the Investment Committee, the Professional Standards Committee, and the Strategy Committee;

**WHEREAS**, during his tenure, he has faithfully and tirelessly served as a leader in the profession and is an eloquent spokesman for the best interests of the public and the profession;

**BE IT THEREFORE RESOLVED** that the members of the North Carolina State Board of Certified Public Accountant Examiners thank Barton W. Baldwin, CPA, for his dedicated service, his personal sacrifice to serve the public interest, and his leadership to the Board.

*Adopted by the North Carolina State Board of Certified Public Accountant Examiners on August 29, 2022.*

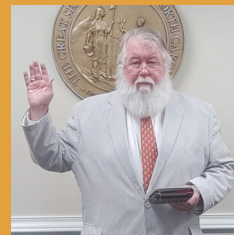
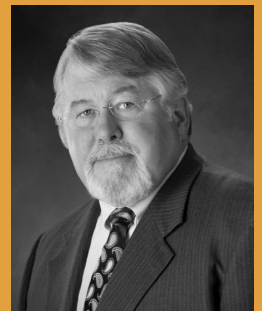
  
Gary R. Massey, CPA, President



## Did You Know?

### A Few Facts About Barton W. Baldwin, CPA

- Governor James B. Hunt appointed Barton W. Baldwin, CPA, to the Board three times: 1994-1997, 1997-2000, and 2000-2003. Governor Bev Perdue appointed Mr. Baldwin to the Board in 2010, and Governor Roy Cooper appointed him to the Board in 2019.
- Mr. Baldwin has been President of the Board, President of the NCACPA, and Chair of NASBA.
- He received the NCACPA's 1998-1999 *Raymond Rains Award for Outstanding Service to the Profession* and NASBA's 2009 *William H. Van Rensselaer Award*.
- Mr. Baldwin has been a Georgia CPA since 1974, and a North Carolina CPA since 1978.
- He is a University of Georgia alum; Go Dawgs!







# 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](http://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](http://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 Minutes)

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](http://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

You 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](mailto:cemery@nccpaboard.gov) or Buck Winslow at [buckw@nccpaboard.gov](mailto:buckw@nccpaboard.gov).



## Staff Spotlight: Phyllis Elliott

**How long have you been with the Board?** In December, I will have been with the Board for 37 years.

**What is your role with the Board?** As the Board's Exam Specialist, I manage a person's file from their initial Exam application until they pass the Exam and receive a "congratulations" letter. I process initial and re-Exam applications, keep up with scores, and answer questions about the Exam. I work with NASBA to make sure Notices to Schedule (NTS) are processed.

**What is a typical day at the Board for you?** Busy! I do my best to process all Exam applications promptly.

**What do you like about your job?** I like giving the candidates the best customer service I can. It is rewarding to work for the Board.

**What has surprised you about working for the Board?** That I am still here after almost 37 years! A candidate once told me I couldn't retire until they passed the Exam.

**What advice would you give someone interested in becoming a CPA?** Make sure it is something you really want to do; it takes a lot of studying and money to become a CPA.

**What do you want people to know about you?** I have been married for 41 years, am a mother of two, and "G-ma" to seven grandchildren. When I'm not working, I volunteer and I travel all over the world for bowling tournaments. I enjoy spending time with my mom and my three brothers. And, the Board's past Executive Director, Robert N. Brooks, says I make *the best* deviled eggs.



## CPA Certificate Reclassifications

On September 26, 2022, the Board approved the following applications for certificate reclassification:

### Reinstatement

Rebecca Jane Beilstein, #28200	Cornelius, NC
Justin Holt Cribb, #37334	Wilmington, NC
Litsa Nicole McKinnon, #29432	Monroe, NC

### Reissuance

William Bunch, #14555	Chapel Hill, NC
Amanda Nicole Fontana, #41126	Winnabow, NC
Kenan A. Patel, #41928	Gastonia, NC

### Inactive Status

Between September 1, 2022, and September 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." Names are listed alphabetically, not chronologically.

Steven Glenn Causey, #18500	Greensboro, NC
William O. Griffin, #18660	Greensboro, NC
Joseph Jones Hart Jr., #4258	Raleigh, NC
Douglas L. Hassman, #31127	Greensboro, NC
Janet Matthies Rupert, #33779	Chapel Hill, NC
Christina Renee Taylor, #43859	Edmond, OK
Robert Christopher Thale, #37037	Greensboro, NC



## Ask the Board

### What is the difference between certificate reinstatement and certificate reissuance?

A person whose CPA certificate (license) is inactive may apply for reinstatement to active status using the application available on the Board's website, [nccpaboard.gov](http://nccpaboard.gov).

The request to change a license from inactive to active status must include the application for reinstatement, three (3) certificates of moral character, certificates of completion for at least 2,000 minutes (40 hours) of CPE, including the North Carolina Accountancy Law course, and the \$100 application fee.

A person whose license is forfeited, suspended, or revoked can apply for reissuance of their license. The individual must contact the Board to obtain the appropriate forms and determination of the fees required for reissuance.

The request for reissuance usually includes the application for reissuance, three (3) certificates of moral character, certificates of completion for at least 2,000 minutes (40 hours) of CPE, including the North Carolina Accountancy Law course, and a \$100 application fee. Other forms and fees may be required.

If you have questions about license reinstatement or reissuance, please contact Buck Winslow, Manager of Licensing, at [buckw@nccpaboard.gov](mailto:buckw@nccpaboard.gov).

## Successful Uniform CPA Exam Candidates

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

Justin Ray Allman  
Stephanie Antonette Alsay  
Alec Joseph Altman  
Jayme Nicole Anderson  
Jordan Carter Bailey  
Brandon Transou Bell  
Blake Madison Bernard  
Amanda Sue Casey  
Christian Glenn Christophe  
Hailey Britton Dellinger  
Akash Kamlesh Desai  
Bridget Marie Foes  
Thomas Richard Fuccillo  
Amanda Jane Gadd  
Emily Ruth Greer  
Olivia Ann Griffin  
Rebecca Anne Grizzle  
Alyssa Joy Hager  
Connor Michael Haggarty  
Timothy Bryan Harvey  
Tyler A. Hawley  
Judah Nathaniel Albert Janssen  
Benjamin Daniel Johnson  
Allen McLean Kay  
Timothy Brian Kearns  
Joseph John Kelly  
Matthew Alexander Langley  
Joshua David Leinheiser  
Sean Patrick Lynch  
Matthew Stephan Lyon  
Erin Rose Machamer  
John Christopher Nichols\*

Jackson Moultrie Nietert  
Jose Carlos Ortega  
John Christian Pradetto  
Paul Thomas Pradetto  
Davian O'neil Rhodes  
Christopher Jordan Rotan  
Madeline Marie Skaife  
James Michael Smith  
Maggie Gracen Smith  
Cody Jacob Squires  
Stephen James Svetik  
Christopher MacNeal Thomas  
Kelly Elizabeth Tierney  
Payton Riley Vogelgesang  
Gavin James Walker  
Katelyn Grace Ellen Weiss  
Rebecca Ann Williams  
Clay Nichols Young  
Kevin Arturo Zuniga

If you are a North Carolina Exam candidate who passed the Exam in August 2022 and have not received a letter from the Board, please contact the Board's Exam Specialist, Phyllis Elliott, at [phyllise@nccpaboard.gov](mailto:phyllise@nccpaboard.gov).

\*Mr. Nichols passed the Exam in May 2022; however, the list of successful Exam candidates in the 07-2022 *Activity Review* did not include his name.

## CPA Certificates Issued

On September 26, 2022, the Board approved the following individuals for North Carolina CPA licensure:

Stephanie Antonette Alsay  
Alec Joseph Altman  
Madison Couch Bencini  
Christopher David Buckner  
Allyson Neeley Davis  
Bridget Elaine Demery  
Donald Kent DeWoody III  
Jacob Richard Eno  
Kathryn Rose Ferraguti  
Samantha Brook Frink  
Hope Alexis Gibson  
Monica Elizabeth Glaescher  
Neekis Don Hammond  
Jacquelynn Marie Huckert  
Mekeia D. Jenkins  
Maria Lou Lindstrom  
Brianne Marie Lockee  
Jessica Nicole MacConnie  
Jonathan Labi Malote  
Henson Haivuong Nguyen  
Jana Jensen Reeve  
Casey Elizabeth Snodgrass  
Monica Dalsten Sorensen  
Hudson Lawson Sowders  
Andrew Conner Takes  
Christopher MacNeal Thomas  
Caleb Webel Wagner  
Katelyn Grace Ellen Weiss  
Miles Kenner Weiss  
Jacob Coleman Wemyss  
Tadeusz James Zmarzly

## 2022 Exam Score Release Dates

If the AICPA receives your data file by:

October 23, 2022  
November 15, 2022  
December 8, 2022  
January 1, 2023

Your target score release date is:

November 8, 2022  
November 23, 2022  
December 16, 2022  
January 10, 2023

## 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.



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## 2022 Dates to Remember

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

November 11	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