



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. 11-2020

Notice to Schedule and CPA Exam Section Credit Extensions Expire December 31

Earlier this year, the Board extended until December 31, 2020, the expiration date for Notices to Schedule (NTS) and Exam section credits expiring between April 1, 2020, and December 30, 2020.

The Board cited the six-week shutdown of Prometric test centers as the reason for the extensions.

As of November 1, the Board has not extended any other NTS or section credit expiration dates.

Please email questions about the NTS and section credit extensions to Phyllis Elliott, the Board's Exam Specialist, at phyllise@nccpaboard.gov.

CPA Firm Registration Renewal & Peer Review Compliance Reporting

December 31, 2020, is the deadline for North Carolina CPA firms to renew their firm registration and provide peer review compliance information to the Board.

The renewal link is on the Board's website, nccpaboard.gov.

The renewal link is for CPA firms only; individual CPAs will renew their license next spring.

The Board has provided each CPA firm's administrative office with step-by-step instructions for completing the firm registration renewal and reporting its peer review compliance.

There is no fee for renewing the registration of an individual practitioner.

Partnerships and limited liability partnerships with partners in North Carolina only do not pay a renewal fee either.

However, a partnership or limited liability partnership with partners in North Carolina and other states must pay \$10.00 per partner, with a maximum of \$2,500.00.

The renewal fee for professional corporations and professional limited liability companies is \$25.00

The Board may take disciplinary action against a CPA firm's members if the firm fails to comply with any part of 21 NCAC 08J, *Renewals and Registrations* or 21 NCAC 08M, *Peer*

Review Program, and continues to offer or render services.

Under NCGS 93-12(9)(e), the disciplinary action may include civil penalties up to \$500.00 per member.

Only individual practitioners may cancel their firm registration through the renewal link.

Other firm types cannot cancel the firm registration online because those firm types must cancel the registration with the Secretary of State's office before being canceled in the Board's records.

If you have questions about firm renewal or peer review compliance, please contact Cammie Emery at cemery@nccpaboard.gov or Buck Winslow at buckw@nccpaboard.gov.

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NASBA Releases 2019 Uniform CPA Examination Statistics

Candidate Performance on the Uniform CPA Examination – 2019 Edition is now available from the National Association of State Boards of Accountancy (NASBA).

The publication features comprehensive statistical data from all four testing windows and sections (AUD, BEC, FAR, REG) of the 2019 Uniform CPA Examination (Exam).

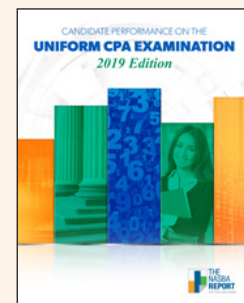
The *2019 Edition* provides summary performance for candidates applying to each jurisdiction, with trending

data for the number of sections, the number of unique candidates, average age, and percent pass, while also providing university rankings and program accreditation statistics based on Exam data.

Additional features include country performance for the top five countries and jurisdiction rankings for the number of sections, number of unique candidates, average age, and percent pass. Section descriptions explain each view of the performance metrics.

Performance metrics indicate 83,017 candidates took the Exam in 2019 (of which 63,034 were new candidates), with 23,407 candidates passing their final Exam section.

The softcover *Candidate Performance Book* is available for \$200 through nasbareport.com. An electronic version is not available.



Certificates Issued

On October 19, 2020, the Board approved the following individuals for licensure as North Carolina CPAs:

Robert Taylor Adams
Timothy Robb Alford, Jr.
Deborah L. Anderson
Ashley Lynn Baker
Eric Samuel Barnes
Alex Perry Boseman
Megan Elizabeth Boyers
Landria Michelle Brown
Alison Eaton Brusko
Emma Jayne Cain
Alvaro Jose Chaux
Taylor James Clawson
David Michael Coffey
Adam Lyle Coleman
Matthew Michael Crimmins
Emily Grace Crum
Glenn Cunningham
Catherine Constance Del Casino
Joshua James Emett
Audrey Corbett Everett
Paul Walton Feisal
Mack Simpson Flanagan
Zhan Zhang Furner
Michelle A. Gbadebo-Great
Brian Donald Glass
Alison Ginger Greenfield
Alexandria Marie Grote
Bryan Parker Hall
Joshua Steven Hall
Tara Leigh Hartman-Gud
Garett Leigh Hedgepeth

Laura Anne Hoover
Thomas Patrick Hughes
Matthew William Hungate
Ryan Linwood Huyett
Karli Jo Jernigan
George Henry Jockish, III
Tucker Albert Johnson
Cole Parker Jordan
Nicole Autry Justice
Ryan Keith
Nicholas Todd Kelley
Aubrey Lynn Kempke
Artur Ildarovich Khalikov
Alison Mathews Ko
Jacob Christian LaFrancis
Christopher Kennedy Lambert
Kevin Dean Larsh
Dane Frederick Leach
Lauren Lynn Lutgens
Amy Lynne MacNeil
Anthony T. Maddalone
Erik Jason Manko
Mark Anthony Martines
Michael Donald McCall
Alex Edward McCutcheon
Wade Alan McDermott
Nicholas Joseph McDonald
Edwin B. Mejia Reyna
Joel Aaron Mendez
Scott Thomas Mooney
Jennica Shannon Moore

Miriam Frances Mueller
Matthew Nicholson-Lewis
Romeo Vicera Niere, Jr.
Nicole Marie Overby
Eloho Isimeme Ovgori
Nirali Rupesh Patel
Kendall Reed Peterson
Jonathan Vincent Piccolo
Laura Anne Pollin
Morgan Charles Potter
Stephanie Sarah Hook Potter
Christian Eric Anthony Poveromo
Matthew Tyler Ratterree
Tyler Robert Reid
Steven Reiskind
Madison Marie Schneider
Robert John Schwinn
Cynthia Spera
Abigail Joy Spohn
Stephanie Nicole Stewart
Terrell Antonio Turner
Vasukumar Vijayakumar
Kristin Lynne Walser
Elizabeth Ashley Waters
Stephen Horace Watson
Patricia Marie Weber
James Robert Westfall
Logan Beatrice Williams
Troy Arthur Wray

CPE Requirement Highlights

Reporting Period

January 1-December 31

General Requirements

- Applies to CPAs on active, can't use title, or probationary status;
- 2,000 minutes (40 CPE hours) this calendar year if licensed before March 31, 2020;
- Courses must be in one of the approved fields of study (<https://bit.ly/32DpURw>); and
- If more than 2,000 minutes or 40 hours are completed in the calendar year, up to 1,000 minutes (20 CPE hours) may be carried forward to the next year.

Ethics Requirement

- 50 minutes (1 CPE hour) of professional or regulatory ethics & conduct CPE per calendar year regardless of licensure date; and
- Ethics course sponsor must be in good standing on the NASBA Registry of CPE Sponsors, nasbaregistry.org.

FAQs about the Annual CPE Requirement

The CPE infographic in the October *Activity Review* covered the basics of the annual CPE requirement. Below are the answers to some of the most frequently asked specific questions about the CPE requirement.

- Q. Under the old rules, the annual CPE requirement was 40 hours, but under the new rules, the annual CPE requirement is 2,000 minutes. What's the difference?
- A. A CPE hour was, and is, defined as 50 minutes of learning/participation time. Forty hours of CPE is 2,000 minutes of CPE (40 hours x 50 minutes = 2,000 minutes).
- Q. If the overall requirement didn't change, why did the Board change from hours to minutes in January 2020?
- A. Calculating CPE in minutes instead of hours allows licensees to claim credit for all CPE minutes completed instead of losing time by rounding down credits. New learning methods such as nano learning and blended learning award CPE credit in 10 to 20-minute increments. You are now eligible for credit for each nano-learning and blended learning activity you complete.
- Q. Are there activities for which I can't claim CPE credit?
- A. You cannot claim CPE credit for reading accounting journals, periodicals, reference guides or related materials, and taking a test designed to assess reading comprehension. Examinations that test your knowledge of a set of study materials as prepared in a formal CPE program do qualify for CPE credit.
- Q. Before I take a course, will the Board tell me if I may claim credit for it?
- A. The Board does not approve specific CPE courses. It is up to you to choose activities that contribute to your professional competency. A course increases your professional competency if it is in an accounting area in which you practice or plan to practice, another area of the profession, or professional ethics.
- Q. I didn't know that the ethics requirement changed, and I took a two-hour (100 minute) ethics course in August. Can I use the

CPE FAQs

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How to Check Your CPE Carry-Forward Hours

Not sure how many CPE carry-forward hours you have? There's an easy way to check in five simple steps:

STEP 1

Navigate to the Board's website, nccpaboard.gov.

STEP 2

Click on the "Find CPA/CPA Firm" link on the right-hand side of the home page.

STEP 3

On the "Search for a CPA" page, search for yourself using your name or CPA certificate number.

STEP 4

When your record is returned, click on the "Details" link (to the left of your name).

STEP 5

The number of CPE carry-forward hours (if any) will display as part of the public record information from your Board file.

If you have questions about your CPE carry-forward hours, contact Cammie Emery at cemery@nccpaboard.gov.

Successful Uniform CPA Exam Candidates

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

Nelson Vega Ayson, Jr.
Benjamin Allen Badgley
Emily Mae Black
Mary Elizabeth Blair
Meghan Blair Bonham
Thomas Keith Brehm
Dean McIntyre Brindle
Hannah Marie Brown
Andrew Alexander Cogdell
Kayla Grant Corbett
Colin Kenley Cramer
Leslie Ann Cunnane
Benjamin Joseph Davis
John Andrew Diffendal
Julia Anna Donajkowski
Katie Lynn Driggers
David Michael Edwards
Emily Joy Etgen
Audrey Corbett Everett
Alex Taylor Fisher
George Martin Francis

Peter Christopher Gallagher
Ashleigh Joyner Gardner
Alexander Joseph Gibbons
Kyle Joseph Gosland
John David Harsh
Madelyn Elise Hayes
Alexander Kirby Jackson
Nehemiah Bruce Jackson
David Lamont Jennings, Jr.
Christopher Kenneth Johnson
George Ernest Karnazes
Thomas Joseph Kessler, III
Kassandra Fay Mangano
Caleb Howell Mason
Derek Grant McCann
Magdalena Selby McCormack
Colleen Anne McDonough
Ryan Chad McMillin
Kathleen Frances Moore
Audrey Lee Mullins
Natasha Janelle Pate

Curtis Darrell Pouncy, Jr.
Adam James Regan
Francisco Alberto Rojas-Descalzi
Jennifer Fiona Ross
Michael Alexander Saccavino
Kwabena Boateng Sarpong
Leigh Sizemore Schmidt
Alexa Jennifer Smith
Lauren Claire Smith
Michael Chad Spurgeon
Abigail Hope Starnes
Jesse Michael Switzer
Christopher Powell Thornton
Cameron Adair Turner
Alexis Brianne Vann
Wendy Jeanne Warner
Carter Michael Watson
Adam Benard Winegar
Waylon Shane Woodall
Brian Robert Wright
Muhan Xu

CPA Exam Performance Summary: 2020 Q-3 North Carolina

Overall Performance

Unique Candidates	832
New Candidates	216
Total Sections	1,114
Passing 4th Section	169
Sections / Candidates	1.34
Pass Rate	65.53%
Average Score	76.84

Section Performance

	Sections	Score	% Pass
First-Time	370	77.37	68.38%
Re-Exam	742	76.59	64.15%
AUD	292	75.36	60.96%
BEC	186	80.81	73.12%
FAR	368	76.07	63.86%
REG	268	76.76	67.54%

Jurisdiction Ranking

Candidates	Sections
15	14
Pass Rate	Avg Score
7	8

CPE FAQs

continued from page 3

“extra” time to meet the ethics requirement for next year?

- A. The one-hour (50 minute) ethics CPE requirement is an annual requirement, so you cannot use “extra” ethics CPE credit to skip taking an ethics course next year.

However, you may apply the “extra” ethics CPE minutes toward the total number of CPE minutes completed this year.

- Q. I didn’t have time to take an ethics course in 2019, so I took a class in February and renewed my license for 2020-2021. Since I took a two-hour ethics course earlier this year, I don’t need to take another ethics class for the 2021-2022 renewal, right?

- A. Since the ethics course you took in February was for the 2020-2021 license year, you must complete a one hour (50 minute) ethics course to be eligible to renew your license for 2021-2022.

- Q. Do I need to comply with the CPE requirement if I’m licensed in North Carolina but don’t live or work in North Carolina?

- A. If you are a non-resident CPA (a North Carolina CPA who neither lives nor works in North Carolina), you must meet the annual CPE requirement in the jurisdiction you are licensed in and work or live.

If there is no annual CPE requirement in the jurisdiction in which you are licensed and work or live, you must comply with the Board’s CPE requirement.

- Q. Does the ethics requirement apply to a non-resident CPA?

- A. If you are a non-resident CPA, you may satisfy the annual ethics CPE requirement by completing the ethics requirement in

the jurisdiction in which you are licensed and work or reside.

If you are licensed and live or work in a jurisdiction that doesn’t have an ethics CPE requirement, you must comply with the Board’s ethics CPE requirement.

- Q. Why didn’t the Board extend the CPE deadline because of the COVID-19 pandemic?

- A. Stay-at-home orders, business shut-downs, etc., started in March, leaving nine months for CPAs to complete the required CPE.

Most CPE sponsors, including the NCACPA, had online courses and switched other courses to a virtual/online format. Self-study courses are also available.

- Q. Is there a limit on the number of self-study CPE minutes I may claim?

- A. There is not a limit on the number of self-study CPE minutes you may claim. Remember, a self-study course isn’t complete until the CPE sponsor issues a Certificate of Completion.

The Certificate of Completion date is the date the sponsor issues the certificate, not the date you took the course or the date the completed time was mailed to or received by the sponsor.

- Q. Do I need to keep Certificates of Completion after I complete the license renewal?

- A. You must keep Certificates of Completion that substantiate the CPE credits you are claiming for the current year and each of the four prior calendar years.

If you are selected for the CPE audit and can’t document the CPE minutes you claimed, the Board may forfeit your license.

- Q. My certificates of completion show hours, not minutes. Are they valid?

- A. The Board is aware that CPE sponsors will continue to issue CPE credit in hours instead of minutes. You can convert the hours to minutes by multiplying the number of hours by 50 minutes (10 hours x 50 minutes = 500 minutes). The Board will incorporate a tool into the online renewal that will convert hours to minutes for you.

- Q. If I’m not able to meet the December 31 CPE completion deadline, can I get an extension?

- A. In general, the Board does not make exceptions for completing the annual CPE requirement by December 31.

If you complete the CPE requirement after December 31, 2020, but before July 1, 2021, you may renew your license but will receive a Letter of Warning from the Board.

Under 21 NCAC 08G .0406, if you don’t meet the December 31 deadline twice within five calendar years, your license renewal is denied for at least 30 days and until you complete the requirements of 21 NCAC 08J .0106.

Please contact the Board’s Licensing Specialist, Cammie Emery, at cemery@nccpaboard.gov or the Board’s Licensing Manager, Buck Winslow, at buckw@nccpaboard.gov with questions about the annual CPE requirement.



License Reclassifications

At its October 19, 2020, meeting, the Board approved the applications for reclassification submitted by the following individuals:

Reinstatements

Patrick S. Decareaux, #34478	Greensboro, NC
Keri Leigh James, #33497	Weaverville, NC
Yuliya Sergeevna Morris, #37859	Raleigh, NC

Reissuance

Jeremy Leo Donabedian, #41514	Raleigh, NC
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Inactive Status

Between October 1, 2020, and November 10, 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)].

Jerry Lewis Mercer, Jr. #23101	Huntsville, AL
Brett David Sovine, #24378	Charlotte, NC
Robert E. Starkey, #31999	Cashiers NC
William J. Bluestein, #23505	Kannapolis, NC
Patricia B. Cyrus-Karr, #14995	Rocky Mount, NC
Laura Katherine Hensler, #43538	Charlotte, NC
Robert Thomas Salvatore, #26178	Yachats, OR
Megan Carson Graeber, #39247	Salida, CO
H. Bryant Stoneham, III, #16057	Raleigh, NC
Catherine Anne Curtin-Cowan, #18107	Kingston, GA
Kemmy Lee Morgan, #17260	New Bern, NC
Charlotte Humphrey DePalmo, #23592	Stanley, NC
Lauren Diane Kitson, #35534	Charlotte, NC
Jody Ann Heins, #26236	Frisco, TX
Catherine Smoot Eason, #31679	Pisgah Forest, NC
Pamela Smithdeal Garrison, #13764	Reidsville, NC
Vicki Flynn Gavin, #19842	Raleigh, NC
Darrell Guy Keener, #7823	Lenoir, NC
Catherine Ann Pettus, #40387	Charlotte, NC
Maria Cristina Jimenez Tan, #31438	Pacifica, CA
Emily W. Ferguson, # 30633	Hilton Head Island, SC

Correction

The CPE infographic in the October *Activity Review* incorrectly stated the maximum number of authorship hours (minutes) allowed to meet the annual CPE requirement.

Below is the correct information

10 Hours (500 MIN)

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



How Do I Request Inactive Status?

North Carolina CPAs may request inactive status through a link on the Board's website, nccpaboard.gov.

To access the online form, click the "Request Inactive Status" link in the "How to Do I" box on the homepage.

After submitting the form, you will receive an automated email stating your CPA certificate is on inactive status.

Please use the "Request for Inactive Status" form on the website's Forms and Applications page if you prefer to request inactive status by mail or email.

Check the Status of Your Application

Exam and license applicants, did you know you can check the status of your application online?

It's easy; enter your last name, date of birth, and the last four digits of your Social Security number at <https://bit.ly/3kidQL6>.

A screen showing your information, the pending items (required documents, payments, etc.), and the pending items' status will display.

You can update your contact information and send a message to the appropriate staff member using the comment/question box.



Do You Follow the Board on Social Media?

For the Board, social media is a great tool to keep applicants, licensees, and the public up-to-date on statute and rule changes, upcoming deadlines, Board meetings, issues affecting the profession, and much more.

**Tweet Us, Like Us,
Share Us, Join Us**

Facebook:

www.fb.com/NCCPABoard

Twitter:

[@NCCPABOARD](https://twitter.com/NCCPABOARD)

LinkedIn:

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Don't forget to bookmark
the Board's website,
nccpaboard.gov.

Board Office Closed

November 26 & 27, 2020

Thanksgiving

December 24, 25, & 28, 2020

Christmas

January 1, 2021

New Year's Day

CPA Exam Score Release Dates

November 15-December 31, 2020	
If you take your exam on/before:	Your target score release date is:
November 15	November 24
December 8	December 16
December 31	January 12
January 1-June 30, 2021	
If you take your exam on/before:	Your target score release date is:
January 23	February 9
February 15	February 23
March 10	March 18
March 31	April 9
April 23	May 11
May 16	May 25
June 8	June 16
June 30	July 13

Source: AICPA

Please note:

- All dates and times are based on the Eastern Standard Time (EST) zone.
- For most candidates, Prometric sends Exam data files to the AICPA within 24 hours after you complete testing.
- Exam data files received after the AICPA cutoff dates will result in subsequent scheduled target score release dates.
- If you take the BEC section, you may receive your score approximately one week following the target release date due to additional analysis that may be required for the written communication tasks.
- Follow NASBA on Twitter (@NASBA) for Exam score release announcements.



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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:	
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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.