



# 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. 12-2022

## President's 2022 Year in Review

by Gary R. Massey, CPA, Board President

During this season of giving, I'd like to reflect on a year that has brought us much to be thankful for. In 2022, we turned the corner on a pandemic that created many challenges for our workplaces and families. Being able to come back together in face-to-face settings has been wonderful!

I, and the other Board members, are thankful for the Board staff's resilience during these challenging times and their dedication to keeping the work of the Board on task.

2022 brought new leadership to the Board staff. After long-time Executive Director Bob Brooks retired in December 2021,

the Board named David Nance, CPA, as Executive Director in January. In June, Lynne Sanders, CPA, was hired as Deputy Director. Together, David and Lynne are leading us to the next level of an ever-changing world for the CPA profession.

Just as 2022 brought changes to the staff, we had changes in Board members. Several former Board members attended the August meeting to honor Barton Baldwin at his last meeting as a Board member. Barton's many years of service to the profession at the local, state, and national levels are impressive.

Also in August, Mickey Payseur joined the Board, and Jennifer Van Zant and Bernita Demery were re-appointed.

The challenges of the past several years showed us that we need better ways to keep the Board's work going and prompted us to seek ways to streamline operations to benefit our constituents and staff.

We continue to work on various initiatives supporting the Board's overall operations, including implementing our strategic plan.



*Continued on Page 3*

### December Deadlines

For CPAs on active, probation, or can't use title status, December 31, 2022, is the date by which they must complete 2,000 minutes (40 hours) of qualifying CPE to be eligible for certificate renewal for the 2023-2024 license year.

The FAQs on page 4 address some of the questions the Board receives about CPE. Please review 21 NCAC 08G, *Continuing Professional Education (CPE)*, for specific information on the annual CPE requirement.

December 31 is the deadline for CPA firm registration renewal and peer review compliance reporting.

The November *Activity Review* included general firm registration renewal and peer review information. For specific information, please look at 21 NCAC 08J, *Renewals and Registrations*, and 21 NCAC 08M, *Peer Review Program*.

If you have questions about firm renewal, peer review compliance, or CPE, please contact Cammie Emery, Licensing Specialist, at [cemery@nccpaboard.gov](mailto:cemery@nccpaboard.gov) or Buck Winslow, Licensing Manager, at [buckw@nccpaboard.gov](mailto:buckw@nccpaboard.gov).

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# Disciplinary Action

Under 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.*"

## LOREILIE RAY RHYNE, #29257 | LOREILIE RHYNE, CPA | UNION GROVE, 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 Firm stipulate to the following:

1. Loreilie Ray Rhyne (hereinafter "Respondent") is the holder of North Carolina certificate number 29257 as a Certified Public Accountant.
2. Loreilie Rhyne, CPA (hereinafter "Respondent Firm"), is a registered certified public accounting firm in North Carolina. Hereinafter, the Respondent and the Respondent Firm shall collectively be known as the "Respondents."
3. At all relevant times, the Respondent was the supervising CPA of the Respondent Firm and, as such, was the CPA responsible for ensuring that the Board's peer review requirements were satisfied.
4. The Respondent Firm received a "fail" on an engagement peer review in 2011. The AICPA Peer Review Committee finalized the peer review with the stipulation that if the Respondent Firm performed any agreed-upon procedures engagements, a pre-issuance review had to occur.
5. The Respondent reported the failed peer review to the Board, and the Board opened a case and entered into a 2013 Consent Order recognizing that the Respondent was no longer engaged in engagements subject to peer review. The 2013 Consent Order mandated that in the event that the Respondent decided to accept any future engagements subject to peer review, she was required to inform the Board and provide proof that she had completed certain CPE requirements until she had passed a peer review.
6. On February 17, 2016, the Respondent informed the Board staff that she wished to enter into engagements which are subject to peer review. She also informed the Board that she would register with the NCACPA Peer Review Program.
7. The Respondent later provided a CPE certificate. The staff informed her that the class she took met the Consent Order's requirements. She was further reminded that the CPE requirement is an annual obligation until she has passed her next peer review.

8. Notwithstanding her representations to the Board staff, the Respondent did not register for peer review in 2016.
9. In 2022, the Board staff discovered that the Respondent had not registered for peer review.
10. The Respondent asserts that a massive computer failure and COVID contributed to her misunderstanding of her peer review requirements.
11. The Respondent Firm 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 Firm 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 Firm 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 Rules 21 NCAC 08N .0202(a) and .0203(b)(7).
3. Per N.C. Gen. Stat. §93-12(9), and also by virtue of the Respondent Firm's consent to this order, the Respondent Firm is subject to the discipline set forth below.

**BASED ON THE FOREGOING** and in lieu of further proceedings, the Board and the Respondent Firm agree to the following Order:

1. The Respondent, Loreilie Ray Rhyne, is hereby censured.
2. The Respondent Firm, Loreilie Rhyne, CPA, shall undergo pre-issuance review of current engagements pursuant to the Board's Pre-Issuance Review Procedures.
3. The Respondent shall inform Coastal Peer Review of the need to undergo an accelerated peer review.
4. The Respondent shall pay a one thousand dollar (\$1,000) civil penalty to be remitted with this signed Consent Order.

**Approved by the Board on October 24, 2022.**

## President's 2022 Year in Review *continued from page 1*

Technology modernization is one of the fundamental tenets of the strategic plan that has gained momentum in 2022.

The staff is working with our licensing software vendor to develop an online portal providing self-service options for submitting forms, applications, and address changes. Individual license renewals, CPA firm registration renewals, and peer review information will also be part of the portal.

Licensees will be glad to know that we are developing an online CPE tracking system that will be accessible through the portal. Licensees will be able to update their CPE records throughout the year by entering the courses taken and the credit earned and then uploading a copy of each CPE certificate of completion.

In addition to the portal, the staff is working on a new website. The new website will better meet the needs of our stakeholders by providing an improved user experience with enhanced data security. The site will be mobile-friendly, responsive, and ADA-compliant.

In May, the Board and NCACPA formed a Joint Education Task Force to study and discuss education-related issues impacting future CPAs. Educators from North Carolina colleges and universities, including community colleges, are looking at the educational requirements for the Uniform CPA Exam and CPA licensure.

Preliminary work by the Task Force indicates we don't need to change our current education requirements to sit for the CPA Exam. The Task Force is exploring efficient and economical ways for candidates to meet the 150-hour education requirement for CPA licensure.

CPA Evolution and its impact on the profession have been the topic of many conversations this year. As the business environment becomes more technology-driven, accountants are changing their services and how they provide those services. This means that CPAs' knowledge and skill sets must also change.

To that end, starting in 2024, the CPA Exam will incorporate technology concepts into all sections of the Exam: the three core sections of which a candidate must pass all three and the disciplines of which a candidate must pass one. To learn more about the CPA Evolution-aligned Exam, visit [nasba.org](https://www.nasba.org).

Given the many changes to the Exam, the Board and the NCACPA will increase our communication efforts through our newsletter, website, social media, and campus visits.

As part of our Education and Awareness Initiative, the Executive staff and Board members visited ten college and university campuses across the state in 2022.

We spoke with almost 350 students about the Board's public protection mandate, our role in the accounting profession, the significance of becoming a CPA, applying for and taking

the CPA Exam, and general licensing requirements. Let us know if you'd like us to visit your campus in 2023.

One event the Board especially enjoyed was our September meeting on the NC State campus. The meeting was an excellent opportunity for students to see what we do and for us to talk with them about the CPA profession. We plan to hold at least two Board meetings on college or university campuses in 2023.

This year, the Board surveyed active NC CPAs about our customer service. Most respondents are satisfied or very satisfied with their interaction with the staff and the service provided. The feedback we received is vital to our goal of always providing excellent customer service.

Numerous survey respondents asked the Board to consider creating a "CPA-Retired" or "CPA Emeritus" status. Through a joint task force with the NCACPA, we are researching the feasibility of such a status. Creating a CPA-Retired or CPA Emeritus status will require the Board to go through the formal rulemaking process with the NC Office of Administrative Hearings (OAH).

The Board is in the process of amending some rules and adopting new rules. The amendments include removing confusing language and outdated requirements, incorporating revisions to practice standards, and giving the Board flexibility concerning certain Exam matters. The new rules are related to audit and forensic services.

When the OAH completes its preliminary review of the proposed changes, we'll conduct a public rulemaking hearing and have a 60-day comment period. Look for information in future issues of the *Activity Review*.

Each month the Executive Staff provides the Board members with information about Exam and license applications and other critical operational metrics. The number of CPA license applications has remained steady in 2022, and the number of Exam applications is back to pre-pandemic levels.

As I mentioned at the beginning of this article, the Board members value the hard work of the Board staff. Did you know that most of the team have more than 25 years of service with the Board? I hope you'll read the Staff Spotlight articles in the *Activity Review* to learn more about the people essential to the Board's work.

We are thankful, too, for our excellent relationship with the NCACPA; together, we can achieve great success.

We, as a Board, greatly appreciate the opportunity to serve as Board members. The decisions we make and the guidance we give are not only to protect the citizens of North Carolina but also to elevate the profession's quality. 2022 has been a busy, productive year, and I look forward to seeing what we accomplish in 2023.

## 2022 Uniform CPA Exam Pass Rates

Section	Q1	Q2	Q3	Cumulative
AUD	46.35%	49.13%	48.67%	48.16%
BEC	57.33%	61.53%	59.91%	59.68%
FAR	44.95%	45.66%	44.30%	44.93%
REG	60.03%	61.25%	61.78%	61.10%

## CPE FAQs

### ***Q. What is the annual CPE requirement?***

A. For most North Carolina CPAs, the requirement is 2,000 minutes (40 hours) of learning activities that contribute to your professional competency.

If you were licensed as a North Carolina CPA after April 1, 2022, the Board pro-rates the total number of CPE minutes (hours) you must complete in 2022.

All active NC CPAs, regardless of your date of licensure, must complete at least 50 minutes (1 hour) of regulatory or behavioral professional ethics and conduct CPE offered by a sponsor registered with NASBA's National Registry of CPE Sponsors ([NASBAregistry.org/cpas](https://www.nasbaregistry.org/cpas)).

### ***Q. I'm a non-resident NC CPA. Do I need to meet North Carolina's CPE requirement?***

A. As a non-resident CPA (a North Carolina CPA who neither lives nor works in North Carolina), you may satisfy the annual CPE requirement by completing the requirement in the jurisdiction where you are licensed and work or reside.

If you are licensed and live or work in a jurisdiction that doesn't have a CPE requirement, you must comply with North Carolina's CPE requirement.

### ***Q. Does the ethics requirement apply to a non-resident NC 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 where 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. Is there a limit on the number of self-study CPE courses I may claim?***

A. There is no 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 (2022) and each of the four prior calendar years. If you are selected for the CPE audit and can't document the courses you claimed, the Board may forfeit your license.

### ***Q. My certificates of completion show the CPE credit in hours, not minutes. Will the Board accept those?***

A. Certificates of completion that show CPE credit in hours are valid. The online CPA license renewal (available in Spring 2023) includes a tool that converts CPE hours to CPE minutes.

### ***Q. What happens if I don't complete the CPE requirement before January 1, 2023?***

A. If you don't complete the required CPE, including an ethics course, before January 1, 2023, you may request inactive status anytime before June 30, 2023.

Another option is to complete the CPE requirement--including the required ethics course--between January 1 and June 30, 2023, and renew your license.

If it is the first time you have missed the deadline in five calendar years, you'll receive a Letter of Warning from the Board. If it is the second time you don't meet the December 31 deadline within five calendar years, the Board may deny your license renewal.

### ***Q. Are there any exceptions to the CPE requirement?***

A. There are no exceptions to the CPE requirement. However, if there are extraordinary circumstances such as major illness, natural disaster, or catastrophic loss that you believe impacted your ability to complete the required CPE, you may petition the Board for an extension. You can download the form from <https://bit.ly/3BfoXjx>.

If you have questions about the annual CPE requirement, please contact Cammie Emery, Licensing Specialist, at [cemery@nccpaboard.gov](mailto:cemery@nccpaboard.gov) or Buck Winslow, Licensing Manager, at [buckw@nccpaboard.gov](mailto:buckw@nccpaboard.gov).

## CPE Audit Orders

Under 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."

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

Joy M. Coleman Brannen, #37912	Concord, NC
Catherine Michelle Kelly, #38197	Fort Mill, SC
Lucas Alan Landon, #41134	Charlotte, NC
Alan Entrekin Nations, #13239	Clemmons, NC
Paul Harrison Tyner, #13545	Signal Mountain, TN

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 annual 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.

## Exam Score Release Dates

If the AICPA receives your file by:

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

Your target score release date is:

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.

## Serving the Profession

### Winstead Elected NASBA Regional Director

In November, NASBA announced that Arthur M. Winstead, Jr., CPA, was elected Middle Atlantic Regional Director. As Regional Director, Mr. Winstead represents the boards of accountancy in Delaware, the District of Columbia, Maryland, North Carolina, South Carolina, Virginia, and West Virginia.

### NASBA Committees

NASBA appoints members to as many as 30 committees and task forces annually. Through these volunteer committees, NASBA addresses current and emerging issues affecting state boards of accountancy.

Below is a list of current and past Board members serving on 2022-2023 NASBA Committees.

#### *Communications Committee*

Bernita W. Demery, CPA

#### *Diversity Committee*

Gary R. Massey, CPA

#### *Past Chair Advisory Council*

Barton W. Baldwin, CPA\*  
Walter C. Davenport, CPA\*  
Nathan T. Garrett, CPA\*

#### *Peer Review Committee*

Barton W. Baldwin, CPA\*  
Wm. Hunter Cook, CPA\*

#### *Relationships with Member Boards Committee*

Arthur M. Winstead, Jr., CPA

#### *Standard-Setting & Professional Trends Advisory Committee*

Michael H. Womble, CPA\*

#### *Uniform Accountancy Act Committee*

Arthur M. Winstead, Jr., CPA

In addition, the Board's Executive Director, David R. Nance, CPA, is a member of the Computer-Based Testing (CBT) Administration Committee.

\*Past NC Board Member

# CPA Exam Performance Summary: 2022 Q-3 North Carolina

## Overall Performance

Unique Candidates	693
New Candidates Total	184
Sections Passing 4th	910
Section	127
Sections / Candidates	1.31
Pass Rate	58.57%
Average Score	73.52

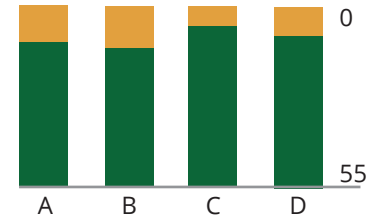
## Section Performance

	Sections	Score	% Pass
First-Time	298	71.22	55.03%
Re-Exam	609	74.71	60.59%
AUD	221	70.85	48.87%
BEC	186	76.78	67.74%
FAR	279	71.25	53.41%
REG	224	76.29	66.96%

## Jurisdiction Ranking

(Out of 55)

- A. Candidates: 16
- B. Sections: 15
- C. Pass Rate: 6
- D. Average Score: 9



## Staff Spotlight: Buck Winslow



**What is your role with the Board? What are your job duties?** As the Manager of Licensing, I oversee the Board's licensing operations, including CPA applications, CPA renewals, CPE audits, firm registrations and renewals, and I supervise two Licensing Specialists. I also assist with the Board's IT operations.

**How long have you been with the Board?** I have been with the Board 36 years as of September 16, 2022, but have worked with the CPA profession for 40 years. I started working for the NCACPA on December 1, 1982, in the Membership Division and transferred to the CPE Division a year later, where I remained until I accepted the job with the State Board.

**What is a typical workday for you?** My work follows an annual cycle, so a typical day depends on the time of the year. The fall and winter typically focus on firm renewals and CPE requirement questions. In spring and summer, my focus is on CPA renewals. In between, I field questions about licensing and firm issues, review CPE audit information, monitor peer review compliance, and review licensing and firm registration applications.

**What do you like about your job?** I like helping applicants meet their career goals by helping them find a pathway to licensure within the statutes and rules.

**What has surprised you about working for the Board?** What has surprised me over the years is how Board members, even the public members, are willing and eager to do the hard work necessary to ensure the integrity and continuation of the profession.

**What do you want people to know about the Board?** If you ever have a question, call or email us. People should never assume anything or make a decision that might affect their license without doing the due diligence necessary to determine possible repercussions.

We are very accessible by phone and email, so do not hesitate to contact us if you have questions. I find it disheartening when someone has made decisions about their license in a vacuum, and I'm unable to help.

**What advice would you give someone interested in becoming a CPA?** This highly respected profession can be a

great career while providing a good standard of living. When I started working for the Board, my sister Linda was in college at UNC. I encouraged her to major in accounting, sit for the Exam, and become licensed. Linda enjoyed a long and fruitful career at a CPA firm near our hometown.

**What's the best professional advice you've received?** Our former Exam Manager, Judie Macomber, once told me, "When you speak or correspond with others, always remember what it's like to be on the receiving end." I've always tried to respond to others the way I would want them to respond to me, even if I can't always say yes.

**Do you have any hobbies?** Genealogy has been a long-standing interest of mine. I was adopted as an infant and am fortunate to have a wonderful adoptive family and great biological relatives.

One of my biological half-siblings is a CPA who sat for the CPA Exam before I knew her. In a strange twist of fate, I took her Exam paperwork at the pencil and paper Exam checkout before we knew the other's identity. It was only several years later that we realized the coincidence.

I've always been interested in antiques and have bought and sold them on eBay in my spare time. My passion is collecting and restoring early antique spring-driven phonographs made at the beginning of the 20th century. I enjoy listening to them play records again after almost a century of neglect. There is something about bringing them back to life that gives me a sense of accomplishment.

**Do you have a favorite childhood memory?** I especially enjoyed visiting my maternal grandparents at their beach-side arcade, Mann's Recreation Center, at Nags Head. It was kid heaven to have free reign to play pinball, foosball, video games, roller skate, or grab a burger cooked by my uncle whenever I wanted.

If I preferred to be outside, I would grab a rental float, head out on the water, and ride the waves to the beach. While growing up in Hertford, boating on the Perquimans River was a favorite pastime; my parents owned several motorboats and sailboats. I've owned sailboats as an adult but I don't have one now.

## CPA Certificate Reclassifications

At its November 21, 2022, meeting, the Board approved the applications for CPA certificate reclassification submitted by the following individuals:

### Reinstatement

Shelly Kates Headen, #21731	Oak Ridge, NC
DayIn Jordan Shelton, #42910	Charlotte, NC
Robert E. Starkey, #31999	Jacksonville, FL
Todd Allen Taylor, #26290	Rockledge, FL

### Inactive Status

Between November 1, 2022, and November 30, 2022, the Board approved the individuals listed below for inactive status:

John Randall Aldridge, #44598	Charlottesville, VA
Ralph Gary Ashworth, #13400	Cary, NC
Susan B. Baggett, #21309	Mocksville, NC
Paul A. Ballentine, #25729	Chesapeake, VA
James Oliver Bond Jr., #18377	Greenville, NC
Phillip Thomas Braverman, #41185	Fishersville, VA

James Angelo Burkhardt, #14829	Angier, NC
Barbara Johnston Bush, #16044	Wilmington, NC
James Warren Clark III, #9268	Greenville, NC
Stephen Gerard De May, #17489	Charlotte, NC
Elizabeth Smith Demm, #34118	Greensboro, NC
Charles Eugene Dobbins Jr., #12848	Harrisburg, NC
Ann Pope Goodwin, #19208	Greensboro, NC
Ginger Fields Griffeth, #40101	Fort Mill, SC
Amy Murphy Hannen, #27486	Cary, NC
Peter Andrew Hathaway, #32385	Denver, NC
Michael Jeffrey King, #43905	Raleigh, NC
Elaine May Kontos, #32473	Southport, NC
Charles Merrill Littlejohn, #13576	Blowing Rock, NC
Thomas Livingston, #14274	Chapel Hill, NC
Ross William McCanless, #19768	Charlotte, NC
Michael McSwain, #15581	Charlotte, NC
Beth G. Monaghan, #19255	Charlotte, NC
Arpit Sarabhai Patel, #36242	Indian Land, SC
Barbara J. Sarvis, #28013	Raleigh, NC
Jennifer Wisecarver Small, #27566	Ridgecrest, CA

## CPA Certificates Issued

On November 21, 2022, the Board approved the following individuals for licensure as North Carolina CPAs:

Bryan David Adams	Andrew Edward Henschel	Sarah Louise Pike
Jennifer Ann Adams	Rachel Marie Hiestand	Michael Thomas Ptasienski
Steven Robert Amoroso	Bethany Christine Holman	Keith Kermit Rinehard
Michael Scott Andrews	Samuel Joseph Howard	Samuel Joseph Ryan
William Benton Austin, IV	Logan James Hundley	Benjamin Clark Sawyer
Eva Parisa Azmoudeh	Zachary William Hurst	Katie Marie Schea
Jordan Matthew Barsanti	Michael Angus Isabella	Masha Bragina Schmick
Graham Peter Basquin	Edward James Isales	David Lauren Scouten
Carly Renee Batchelor	Marc Anthony Conrad Jackson	Cole Terrell Setzer
Brandon Transou Bell	Judah Nathaniel Albert Janssen	Michael Andrew Shamblin
Jacqueline Ann Benzino	Margaret May Marie Jeffreys	Dean Orville Sharpe
Kyle Joseph Biondi	Joseph David Kane	Lillian Rose Skopp
Caroline Mannery Boyce	Susan Marie Kinsey	Roel Johannes Antonius Swinkels
Robert Michael Cameron	Matthew Christopher Kirkbride	Andrew W. Tallant
Gino J. Ciarimboli	Christopher Kevin Lambert	Ethan James Stosic Tuby
Samuel Arnold Clark	Samantha June Layo	Michael Tobey Vance
Peter R. Colasanti	Meredith Caroline Ledford	Kunal Krishna Verma
Jake Delone Compton	Teresa Elaine Leyh	Gavin James Walker
Anna Noelle Concepcion	Kathryn Emily Long	John Leslie Walker
Johanna Copley	Haley Claire Louzader	Laura Ann Walker
Hannah Davis Corbett	Thaddeus Reed Lyon	Matthew Gion Wall
Diandra Marie Crowley	Dzwimbu Dickson Magombedze	Courtney Renee Wells
Davis John Daly	Colleen Ann Mahoney	Kathleen Werner
Michael William Fagin	Kevin Thomas Maurer	Christopher Shane West
Lea Elizabeth Fegley	Colleen Clare McDermott	Amanda Joyce Whalen
Brett David Fischmann	Benjamin Connor McDowell	William Gordon White
Amanda Jane Gadd	Scott L. Meredith	Scott Kenneth Wierschem
Elizabeth Hayden Garrett	Derek Joseph Mills	Gary Strom Williams
Brian Mitchell Gillman	Aimee Marie Molle	Matthew Christopher Wimberly
Daniel Ryan Goodwin	Kelly Gail Moore	Benjamin James Wirthlin
Olivia Ann Griffin	Tanner Robert Morgan	Jessica Lynn Withers
Frank James Guida	Savannah Paige Moser	Sydney Wohlfert
Jonah Gray Gurley	John Michael Newell	Zongliu Wu
Joshua R. Haidenthaler	Thu Ngoc Anh Nguyen	Megan Yaroma
Laurin Sutherland Hardy	Anthony James Robert Pairh	Clay Nichols Young
Kevin Bradford Harriott	Erin Lynn Peden	Emily Rae Young
Tyler Hawley	Nicholas Sampson Peden	Wenqin Zhuang
Hannah Katelyn Headen	Taylor Ann Pelusi	Mariia Zubach



## State Board of CPA Examiners

### Board Members

**Gary R. Massey, CPA**  
*President, Emerald Isle*

**Bernita Demery, CPA**  
*Vice President, Harrisburg*

**Maria M. Lynch, Esq.**  
*Secretary-Treasurer, Raleigh*

**Jodi K. Kruse, CPA**  
*Member, Raleigh*

**D. Michael (Mickey) Payseur, CPA**  
*Member, Cherryville*

**Jennifer Van Zant, Esq.**  
*Member, Greensboro*

**Arthur M. Winstead Jr., CPA**  
*Member, Greensboro*

### Staff

**Executive Director**  
*David R. Nance, CPA*

**Deputy Director**  
*S. Lynne Sanders, CPA*

**Staff Attorney**  
*Frank Trainor, Esq.*

**Legal Counsel**  
*Noel L. Allen, Esq.*

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*Vanessia L. Willett*

**Communications**  
*Lisa Hearne-Bogle*

**Examinations**  
*Phyllis W. Elliott*

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## 2022 Dates to Remember

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

Dec. 23, 2022	Office Closed - Christmas
Dec. 26-27, 2022	Office Closed - Christmas
Dec. 31, 2022	CPA Firm Renewal & Peer Review Compliance Due
Dec. 31, 2022	2022 CPE Completion Deadline
Jan. 2, 2023	Office Closed - New Year's Day
Jan. 16, 2023	Office Closed - MLK Jr. Day
Jan. 23, 2023	Board Meeting, Raleigh
Jan. 31, 2023	Final Deadline: CPA Firm Renewal & Peer Review Compliance
Feb. 20, 2023	Board Meeting, Charlotte
Mar. 15, 2023	Board Meeting, Raleigh

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