On June 20, 2023, the Board will conduct a public rulemaking hearing on proposed changes to 21 NCAC, Chapter 8, Certified Public Accountant Examiners. If approved, the changes would be effective September 1, 2023.

The proposed changes are published in the April 17, 2023, issue of the North Carolina Register (https://bit.ly/40JzWwk) and on the Board’s website, nccpaboard.gov/resources. Please email communications@nccpaboard.gov to receive a PDF of the proposed rule changes.

You may submit written comments on the proposed changes by mail, email, or fax.

Mail: NC CPA Board
PO Box 12827
Raleigh NC 27605-2827
Fax: (919) 733-4209
Email: dnance@nccpaboard.gov

The comment period ends on June 16, 2023; therefore, the Board must receive all comments by 5:00 p.m. on June 16, 2023.

Interested parties are encouraged to attend the Hearing to make oral comments or present written testimony on the proposed changes. If you plan to attend the Hearing to speak on the rules, please notify the Board’s Executive Director, David R. Nance, CPA, by email at dnance@nccpaboard.gov by 5:00 p.m., June 12, 2023. In your email, please indicate which rules you will speak on and if you support or oppose the proposed changes.

Highlights of the proposed amendments and adoptions are on page 6 of this edition of the Activity Review.
Disciplinary Actions

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.”

Ernst & Young LLP

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. Ernst & Young LLP (hereinafter “EY” or “Respondent Firm”) is a registered certified public accounting firm in North Carolina.
3. The SEC Order alleges that EY personnel cheated on a variety of CPE examinations required to maintain their CPA licenses. The SEC Order also contained allegations regarding EY employees who exploited a software flaw to pass CPE exams without the required number of correct responses.
4. After investigation, this Board has determined none of the EY employees implicated in the SEC Order were licensed in the State of North Carolina during the relevant time period.
5. The SEC Order further found that EY failed, for several months, to correct a submission of information it had made to the SEC Enforcement Division.
6. The SEC imposed remedial measures, a censure, and a one hundred million dollar ($100,000,000) civil penalty.
7. Upon receiving notice of the SEC Order, the Board staff opened a case and issued a letter requesting that EY provide information regarding the SEC Order. The staff also requested that EY identify any North Carolina licensees who engaged in the conduct described in the SEC Order.
8. EY has identified only a small number of employees who engaged in the aforementioned CPE-related conduct who are currently licensed in the State of North Carolina. None of those employees were licensed in the State of North Carolina at the time of the conduct.
9. EY conducted an extensive investigation of the conduct set forth in the SEC Order and disciplined employees found to have violated EY’s Code of Conduct during the relevant time period. EY has also implemented procedures to prevent further violations and has taken other remedial measures.
10. The Respondent Firm acknowledges that its conduct violated PCAOB Rule 3500T.
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. The Board asserts that the disciplinary action taken by the SEC constitutes a violation of Rule 21 NCAC 08N .0204. The Respondent Firm neither admits nor denies violation of that rule but has consented to the entry of this Consent Order.
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 Firm is censured and shall pay a fifteen thousand dollar ($15,000) civil monetary penalty to be remitted with this signed Consent Order.

North Carolina State Board of Certified Public Accountant Examiners
On March 15, 2023, the Board elected officers for the 2023-2024 fiscal year that began April 1, 2023. Gary R. Massey, CPA, was elected President; Bernita W. Demery, CPA, was elected Vice-President; and Jodi K. Kruse, CPA, was elected Secretary-Treasurer. Information about the 2023-2024 officers and other members of the Board is available from the Board’s website, nccpaboard.gov/about.

2023-2024 Officers Elected

Mr. Massey
Ms. Demery
Ms. Kruse

LISA P. GILL, #32021 | LISA P. GILL, CPA, PC | RALEIGH 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. Lisa P. Gill, CPA (hereinafter “Respondent”), is the holder of North Carolina certificate number 32021 as a Certified Public Accountant.

2. Lisa P. Gill, CPA, PC (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 for the period ended March 31, 2019, with an acceptance letter date of October 27, 2020.

5. The peer review report noted that the Respondent Firm failed to adopt SSARS 21 and issued compilation reports in accordance with SSARS 19. The report also noted that assets and liabilities were not properly segregated into current and noncurrent classifications.

6. The Respondent Firm did not report the results of the peer review to the Board as required by Board rules.

7. The Respondent Firm completed a subsequent peer review and received a Pass, and is now complying with appropriate standards in performing its accounting and audit services subject to peer review.

8. The Respondent Firm asserted that it failed to notify the Board of the failed peer review due to oversight of the additional requirements.

9. The Respondents wish to resolve this matter by consent and agree 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 Respondents understand and agree 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 Respondents are 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 deficiencies identified in the peer review report implicate Rules 21 NCAC 08M .0106(a)(4) (disclosure of peer review results) and 21 NCAC 08N .0213 (violation of other rules).

3. Per N.C. Gen. Stat. §93-12(9), and also by virtue of the Respondents’ consent to this order, the Respondents are subject to the discipline set forth below.

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

1. The Respondent is hereby censured.

2. The Respondents shall pay a five hundred dollar ($500) civil monetary penalty, to be remitted with this signed Consent Order.
# 2023-2024 Online CPA Certificate Renewal

21 NCAC 08J requires all active NC CPAs to renew their certificates annually by July 1. The information on these two pages is an overview of the online certificate renewal process. Please review this information before starting the online renewal. Detailed instructions for completing the renewal are included in the online renewal. If you have questions about the online renewal, please contact the Board at (919) 733-4222.

## What You’ll Need to Renew

<table>
<thead>
<tr>
<th>Last four digits of Social Security number</th>
<th>NC CPA certificate number</th>
<th>CPE hours completed to meet the 2022 requirement</th>
<th>Mastercard, VISA, or AmEx account number (including security code, card expiration date and billing address)</th>
</tr>
</thead>
</table>

## Log-in

Enter your certificate number and the last four digits of your social security number.

## Pertinent Data

Review and Edit
- Employment Information;
- AICPA & NCACPA membership;
- Demographic information;
- Contact information; and
- Newsletter delivery method.

## CPE Compliance

- Read the statements about CPE reporting; and
- Select “yes” for one statement only.

How to Look Up Your Certificate Number & CPE Carry-Forward Hours

Visit the “Find a CPA” section of our website.
Report CPE Credit Hours

Enter the number of CPE hours* you are claiming for 2022. 2021 carry-forward credits are automatically included in your renewal.

*Although the Board rules (21 NCAC 08G .0400) calculate CPE credit in minutes, not hours, certificates of completion are issued in hours. (You do not need to request new certificates of completion.) Enter the CPE credit hours shown on your certificates of completion, and the renewal will convert the total hours to minutes. A CPE hour equals 50 minutes of learning/participation time; forty hours of CPE is 2,000 minutes of CPE (40 hours x 50 = 2,000 minutes).

Moral Character Data

• Answer four questions about your moral character;
• Provide details for each “yes” answer; and
• Upload relevant documents.

Oath of a North Carolina CPA

No action needed.

Acknowledgments & Affirmations of Information

• Acknowledge and affirm responsibility for knowing and understanding the statutes and rules.
• Affirm that information reported in the renewal application is true, correct, and complete.

Employee Fair Classification Act (EFCA)

• Certify or deny understanding of public notice statement; and
• Accept or decline disclosure statement.

Payment

• Enter all required information and submit for processing; and
• Print receipt.
SUCCESSFUL EXAM CANDIDATES
The following North Carolina candidates passed the Uniform CPA Exam in February 2023:

Molly Holloman Anderson  
Brianna Hall Barlow  
Keri Elise Carnes  
Rogers Howell Clark III  
Eva Gabriela Cruz Rivera  
James Allen Cumbo  
Alicia Rydel Driver  
Porter Ian Heath  
Amy Ideozu

Julie Meredith King  
Elizabeth Anne Martin  
Stevie Jean Niccum  
Zachary Pierce Oxendine  
Nicholas William Palmer  
David Joseph Allen Pierson Jr.  
Kensley Jeanette Sutton  
Dylan Mark Tuttle

If you are a North Carolina candidate who passed the Exam in February 2023 and your name is not on this list, please contact Lisa Hearne-Bogle, the Board's Communications Officer, at communications@nccpaboard.gov.

CPA CERTIFICATE REINSTATEMENTS
On March 15, 2023, the Board approved the applications for CPA certificate reinstatement submitted by the following individuals:

Reinstatement

Stephen Michael Basch, #23808  
Kendra Beveridge Boyle, #23013  
Deborah O. Reynolds, #31394  
Barry Charles Rose, #24094

Dallas, GA  
Henderson, NC  
Dillsboro, NC  
Boonton, NJ

Staff Spotlight: Julia Mayo

What is your role with the Board? How long have you been with the Board? I have been in my current position as a Professional Standards Specialist since 2017, but I previously served as the Board's Receptionist/Secretary from 1990-2000.

What are your duties with the Board? At the direction of the Board's Staff Attorney, I open and manage various enforcement cases on CPAs and other individuals who violate the Board's Rules of Professional Ethics and Conduct or the North Carolina Accountancy Act. I create and maintain case files; prepare and process correspondence; take phone calls related to enforcement matters; prepare the Professional Standards Committee's monthly agenda, notes, and minutes; and assist with preparing materials for Board hearings.

What do you like about your job? Without question, it's the people I work with. Many of our employees have worked for the Board for decades, and I knew half of them when I returned 17 years after leaving in 2000.

What do you want people to know about you? I am a Raleigh native. My husband and I have been together for 39 years. We don't have children but are “owned” by a 14-year-old Chihuahua mix. I am an animal lover in general, but I particularly love dogs. I enjoy crafting with polymer clay, taking walks, listening to old music, and searching thrift stores for vintage and antique treasures in my spare time.
### 2023 Exam Score Release Dates

<table>
<thead>
<tr>
<th>If the AICPA receives your Exam data file by:</th>
<th>Your target score release date is:</th>
</tr>
</thead>
<tbody>
<tr>
<td>May 16, 2023</td>
<td>May 24, 2023</td>
</tr>
<tr>
<td>June 8, 2023</td>
<td>June 16, 2023</td>
</tr>
<tr>
<td>June 30, 2023</td>
<td>July 11, 2023</td>
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<td>July 23, 2023</td>
<td>August 8, 2023</td>
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<td>September 30, 2023</td>
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<td>November 26, 2023</td>
<td>December 5, 2023</td>
</tr>
<tr>
<td>December 15, 2023</td>
<td>December 27, 2023</td>
</tr>
</tbody>
</table>

*Source: AICPA*

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

### 50 Years of NC CPA Licensure

Congratulations to the following individuals with an active North Carolina CPA license since April 1973:

- Kenneth Sterling Garmon Sr.
- Reginald Alan Griffin
- Charles Edgar Sams
- William Graham Boyd

### CPA CERTIFICATES ISSUED

On March 15, 2023, the Board approved the following individuals for North Carolina CPA licensure:

- Heather Sheffield Ambrose
- Alan Coston Barber Sr.
- Michael Christian Bass
- Sarah Jean Botts
- Kelsey Lynn Bucher
- Fletcher Stone Casey
- Sara Hughes Castleman
- Patrick Scott Click
- Kalief Cole
- Derek Scott Conlon
- Adam Brent Craver
- Alexandra Jillian Cresci
- Emily Renee Curry
- Ryan Wade Dixon
- Timothy John Dragelin
- Charles Wilson DuBose Jr.
- Kelsey Rae Fields
- Joanna M. Gaynes
- Devin Paul Geinosky
- John William Gibson III
- Cristina Alexandra Gomez
- Matthew Dillon Greco
- Steven Connor Grome
- Ray Blake Hocutt
- Aaron Daniel Homburger
- Rachel An Hull
- Mallory Jeanne Ickes
- Maleha Ana Kureishy
- Allison Ann Marshall
- David Joseph Messinger
- Hunter Neal Mikels
- Christopher Philip Oufts
- Juan A. Pagan Gonzalez
- Sloane Irwen Pfaff
- Carter Matthew Polster
- Matthew Stephen Porrello
- Eugene Christopher Pursifull
- Samantha Kay Raburn
- Macy Carman Radcliff
- Paige Ellyn Randall
- Kristin Ann Robertson
- Daniel Rowe
- Alexis Nicole Sales
- Kevin John Sook
- Taylor Sharpe Spell
- Suzanne Graves Squires
- Dylan Mark Tuttle
- Kim Ngan Thi Vu
- Paul Anthony Wagoner
- Jarett Coleman Wayman
- Tyler Jon Zogg

### Inactive Status

Between February 1, 2023, and March 31, 2023, the Board approved the following individuals below for inactive status. A person whose North Carolina CPA certificate is on inactive status cannot use the title certified public accountant, nor allow anyone to refer to them as a certified public accountant, and neither they nor anyone else can refer to them in any representation as described in 21 NCAC 08A .0308(b) [21 NCAC 08A 21 NCAC 08A .0301(b)(20)].

- Nancy Jean Hune, #34157 ........................................ Dayton Beach, FL
- Michael Stephen Albert, #11645 ................................ Lexington, NC
- Glenda J. Buzhardt, #25042 ...................................... Winston Salem, NC
- Joseph Mathus Church, #15973 .................................. Columbia, SC
- Michael Cirillo, #44979 ............................................. Apex, NC
- Sabrina Green Cooper, #14239 .................................... Gastonia, NC
- Teresa Davis Crouch, #18362 ...................................... Garner, NC
- Lisa Jane Cunningham, #38986 .................................... Shady Valley, TN
- Donna Meredith DeSouza, #17617 ................................ Charleston, SC
- Joanne Holbrook Elliott-Perry, #37292 ......................... Lexington, NC
- Elisa Frey Fernbach, #41047 ...................................... Winston-Salem, NC
- Eric Francis Heinschel, #25323 ................................... Charlotte, NC
- Nicole Lindley Hendren, #24536 .................................. Raleigh, NC
- Randy Lee Hollifield, #14580 ..................................... Winston-Salem, NC
- Hugh Glenn Horton III, #15189 .................................. Charleston, SC
- Sarah Unigat Howe, #31796 ....................................... Summerfield, NC
- Stephen Mére Huff, #14418 ....................................... Matthews, NC
- Michael Stuart Jeske, #14309 ..................................... Clemmons, NC
- Sandra Powell Johnson, #14474 .................................. Raleigh, NC
- Summer Moneak Jones, #45849 .................................... Charlotte, NC
- Shelly Devine Lands, #15862 ..................................... Mt. Holly, NC
- John Joel Lea, #4312 ............................................... Laurinburg, NC
- Joel Fredrick Lineberger, #12636 ................................. Crameron, NC
- Karen M. Livingstone, #43280 .................................... West Jefferson, NC
- Madison S. Locklear, #25121 ...................................... Charlotte, NC
- Tyler Marie McCoy, #44455 ........................................ Mount Pleasant, SC
- Erica Cobbs McDowell, #25962 ................................... Alexandria, VA
- Kenneth Morris O’Connell, #5855 ................................. Charlotte, NC
- Ewa Aleksandra Pszenny, #34618 .................................. Pinehurst, NC
- Ricky Rhine, #16892 .................................................. Statesville, NC
- James Richard Rouse, #12107 ..................................... Wilmington, NC
- Cher Connard Savas, #39914 ..................................... Charleston, SC
- Oluchi Rebecca Taylor, #45649 ................................... Kingsport, TN
- Scott Michael Wells, #17126 ...................................... Greensboro, NC
- Dallas Gilbert Whitford Jr., #14709 ............................. Raleigh, NC
- Barry Clinton Wilhelm, #17137 ................................... Lynchburg, VA
- John Stephen Wilkinson, #18548 .................................. Kernersville, NC
- Ann Ferguson Wilson, #20628 .................................... Indian Trail, NC
- Nancy Elizabeth Wright, #16824 .................................. Charlotte, NC
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Cammie Emery
Buck Winslow
Professional Standards
Mary Beth Britt
Julia L. Mayo
Jeffrey Tankard

2023 Dates to Remember

Dates, times, and locations are subject to change.

May 22, 2023  Board Meeting, Raleigh
May 29, 2023  Office Closed
June 19, 2023  Office Closed
June 20, 2023  Rulemaking Hearing & Board Meeting, Raleigh
June 30, 2023  Deadline: 2023-2024 CPA License Renewal
July 4, 2023  Office Closed
July 24, 2023  Board Meeting, Raleigh
July 31, 2023  Final Deadline: 2023-2024 CPA License Renewal
Aug. 21, 2023  Board Meeting, Raleigh
Sept. 4, 2023  Office Closed

2,000 copies of this document were printed in April 2023 at an estimated cost of $2,415 or approximately $1.21 per copy.