Changing the 18-Month Exam Credit Window to 30 Months

By David R. Nance, CPA, Executive Director

If you were licensed as a CPA before 2004, you remember the good ol’ days when taking the CPA Exam meant 2.5 days of paper-and-pencil testing and proctored oversight.

If you did not make the magic 75 or above, you had five more chances within three years to pass.

When the Exam moved to computerized testing in April 2004, the AICPA and NASBA created testing windows that allowed candidates to take a section once each quarter rather than semi-annually.

Candidates had six opportunities to complete the Exam and had to pass within six quarters or 18 months. In 2020, continuous testing started, allowing candidates to test year-round. If you didn't pass a section, you could reapply almost immediately. But you still had 18 months to pass all sections. Throughout all of this, the profession has changed and will continue changing. Updated audit standards. Increased technological demands. More complex tax laws.

We expect more from Exam candidates these days, but there are still just 24

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CPA Certificate Renewal Deadline

June 30 is the deadline for renewing your individual CPA certificate for the 2023-2024 license year. The renewal link is in the “How Do I” box on the homepage of the Board’s website, nccpaboard.gov. If you don't complete the certificate renewal or request inactive status before July 1, you may receive a Letter of Demand from the Board.

If you don’t respond to the Letter of Demand within 30 days of receiving it, the Board will automatically forfeit your NC CPA certificate. Although forfeiture is not a disciplinary action, it does prevent you from using the CPA title.

Send your CPA certificate renewal questions to Buck Winslow, the Board’s Licensing Manager, at buckw@nccpaboard.gov.
Disciplinary Actions

Pursuant to 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.”

STEPHEN HAROLD LOCKE, #11553 | SOUTH BURLINGTON, VT

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 stipulate to the following:

1. Stephen Harold Locke, CPA (hereinafter “Respondent”), is the holder of North Carolina certificate number 11553 as a Certified Public Accountant.

2. The Respondent first obtained licensure from this Board in 1979. Since that time, he has not been disciplined by this Board. He has not used or benefited from the title in many years.

3. The Respondent self-disclosed to the Board on his annual renewal that he was subject to a civil suit. The suit involved the administration of a testamentary trust. The Respondent was named as trustee of the trust. The attorney that drafted the trust was named as successor trustee and was also named as executor of the estate. The Respondent was not affiliated with the attorney.

4. The attorney was ultimately disbarred by the North Carolina State Bar on account of theft. The primary basis of the civil suit was malfeasance on the part of the attorney. The Respondent has asserted that any liability on his part arose from the malfeasance of the attorney. He did not knowingly participate in the lawyer's malfeasance. Nevertheless, he was sued for a breach of his fiduciary duties to the trust.

5. A jury rendered a verdict in the matter against all of the defendants. After the jury verdict was delivered to the Court, the Court did not enter judgment. Thereafter the parties resolved the matter to mutual satisfaction, and the case was dismissed.

6. The Respondent does not admit to any breach of fiduciary duty. However, considering his advanced age, as well as the cost and risk attendant to this proceeding, and the fact that he does not desire to hold himself out as a CPA, he therefore consents to relinquish his CPA certificate as set forth below. The Respondent recognizes that this Order will be treated as a surrender of certificate by the Board.

7. The Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board ex parte, whether or not the Board accepts this Consent Order as written. The Respondent understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

BASED UPON THE FOREGOING, the Board makes the following Conclusions of Law:

1. The Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.

2. If proven at a hearing by the Board, a CPA’s breach of fiduciary duty would constitute a discreditable act in violation of 21 NCAC 08N .0203.

3. Per N.C. General Statute §93-12(9), and also by virtue of the Respondent's consent to the Order, the Respondent is subject to the discipline set forth below.

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

1. The Board accepts the surrender of Respondent's CPA certificate permanently.

2. The Respondent shall not offer or render services as a CPA or otherwise trade upon or use the CPA title in this State either through CPA mobility provisions or substantial equivalency practice privileges or other in any other manner, nor shall the Respondent claim or attempt to use any practice privileges in any other state based upon his surrendered North Carolina certificate.

Uniform CPA Exam Fees Will Increase in August

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<tr>
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My CPA Story: Felicia Edwards

I grew up in a small town in Eastern North Carolina. At the tender age of 15, I knew my career goal was to become an accountant. Under the instruction of my high school accounting teacher and mentor, Mrs. Amy Cox, I was introduced to debits and credits, and from that point on, accounting has been an integral part of my life.

During my senior year in high school, I job shadowed at the Honeycutt & Grady CPA office with my now only child growing in my belly. I graduated from South Johnston High School in 2000 and enrolled in Campbell University as an Accounting major a few years later. At Campbell, I was on the Dean's list and was selected to serve on the Lundy-Fetterman School of Business Student Advisory Council. In 2006, I graduated with a Bachelor's degree in Accounting with my then six-year-old daughter cheering from the crowd.

After graduating, I began my nearly 15-year public service career with the State of North Carolina, serving at various agencies and institutions of learning such as the Department of Revenue, Wake County Public Schools, the Department of Public Instruction, North Carolina Central University, and the Department of Environmental Quality. During my tenure with the State, I have had the pleasure of working in interstate tax collections, payroll, finance & administration, financial reporting, and auditing roles that allowed me the opportunity to gain the necessary knowledge and skills needed to become that well-rounded accountant that I dreamed I would be.

I began my journey to become a Certified Public Accountant (CPA) about ten years after taking my last accounting class. I studied for the CPA Exam under Becker's rigorous self-study program, and in 2016 after passing all four parts of the CPA Exam and simultaneously working under the supervision of a CPA for one year, I received my CPA license from the North Carolina State Board of CPA Examiners. In 2017, I was inaugurated as a CPA by the North Carolina Association of Certified Public Accountants and accepted the oath of a CPA with my then 17-year-old daughter cheering from the crowd.

In 2019, I applied and was accepted into The University of North Carolina at Chapel Hill (Kenan-Flagler Business School) Masters of Accounting Program, becoming one of the two individuals in our cohort who was already a CPA. In 2022, I graduated with my Master's in Accounting, Audit Concentration, with my then 22-year-old daughter cheering from the crowd.

While pursuing my Master's degree, I started my own CPA firm in 2020, 20 years after first job shadowing at a CPA firm as a soon-to-be single mother. I took the experiences I gained from governmental public service, coupled with the education I received, and created Felicia Edwards, CPA PLLC. A minority woman-owned, HUB-certified, small business enterprise geared towards educating and informing organizations across various disciplines with strategies for effective risk management, resource allocation enhancement, operational efficiency, and compliance with applicable rules, regulations, policies, & procedures.

In 2023, I completed writing my blog playfully entitled “Numbers Are Spilling TEA!” which chronicles my love of numbers and explicitly details how they can speak to you when properly analyzed.

My life may not fit in the box of what others seek as customary, but I have discovered through the years that my differentiator makes me special. Now I can say that I am uniquely qualified to encourage and tell others that no matter what life throws at you if you stay true to your goals – even though it takes a lot of work – the reward for your hard work is the ability to live out what you dream.

Ms. Edwards owns Felicia Edwards, CPA P.L.L.C, in Garner, NC. She was licensed as a North Carolina CPA in July 2016.
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. Timothy Scott Snider, CPA (hereinafter “Respondent”), is the holder of North Carolina certificate number 21521 as a Certified Public Accountant.

2. Scott Snider, CPA, PA (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. On February 27, 2020, the Respondent Firm received a peer review report that identified a preparation engagement that did not contain all required disclaimers. It also identified that the documentation for analytical procedures for a review engagement did not include expectations developed by the Respondents or conclusions drawn from the procedures performed.

5. As a result of the foregoing deficiencies, the Respondent Firm received a fail on its peer review.

6. The Respondents did not properly report the results of the Respondent Firm’s failed peer review to the Board as required by the Board’s rules.

7. The Respondent cites ongoing health issues as the reason for the reporting oversight and has indicated that the Respondent Firm will no longer be performing services subject to peer review.

8. 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 08N .0212 (Competence) and .0404 (Accounting and Review Services Standards).

3. The failure to report the failed peer review constitutes a violation of Rules 21 NCAC 08M .0106(a)(4) (Disclosure of Peer Review Results) and 21 NCAC 08N .0213 (Violation of other Rules).

4. 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.

3. Should the Respondent Firm engage in services subject to peer review in the future, the Respondent shall participate in at least four (4) hours of continuing professional education in SSARS annually.

DID YOU KNOW?
As of July 1, 2023, Prometric will not accept expired IDs. If you present an expired ID, you won’t be allowed to test.

50 Years of NC CPA Licensure
Congratulations to the following individuals with an active North Carolina CPA license since June 1973:

- William Marshall Faircloth
- Dorn Carl Pittman Jr.
- Ozro Douglas Covington
STAFF SPOTLIGHT: JEFFREY TANKARD

How long have you been with the Board? What is your job title? One year, nine months as of June 1. I am a Professional Standards Specialist.

What are your duties at the Board? I mainly process third-party complaints/inquiries and CPE cases referred to Professional Standards from Licensing. I draft summaries for both case types.

What is a typical day for you at the Board? A typical day for me would be processing third-party complaints and CPE cases, checking the status of those cases for responses from the parties involved (CPA/Complainant), getting those responses to each party, and drafting summaries for those cases when they reach that stage.

What do you like about your job? I like it when a case concludes, preferably with a satisfactory outcome or at least one with an amicable outcome for all involved.

What has surprised you about working at/for the Board? It’s not a surprise, just an observation - everyone here really gives 100% to get their job done and makes sure the Board is seen in a positive light.

What do you want people to know about the Board? We’re accessible. If you have a question, there’s someone here that can help; just send an email or call.

What advice would you give someone interested in becoming a CPA? From the Professional Standards standpoint, communication with your clients is key; keep them in the loop from A to Z. I find myself a bit surprised by how many complaints center on the lack of communication between CPAs and clients.

What’s the best advice you’ve received? Always keep a Burn Book, ALWAYS! Totally kidding! The best advice I’ve received is to treat others how you’d like to be treated, even if they’re not up to the task of doing so in return.

What’s your favorite childhood memory? My favorite childhood memory is traveling through Virginia at age three or four to visit my grandfather, who lived on Virginia’s eastern shore, and seeing the Chesapeake Bay from the Chesapeake Bay Bridge-Tunnel for the very first time.

What do you like to do away from work? I enjoy watching TV shows, streaming shows, going to the movies, listening to music, dining out (preferably local over chains), road trips, hiking, and spending time with my parents back in the Wilmington area (NC, not DE) when I can, and hanging out with friends when time allows.

What is a perfect day for you? A perfect day for me is one that allows me to sleep in late for at least an extra hour or two.

What is your dream vacation? My dream vacation would be an excursion of sorts; I’d spend a minimum of two weeks in each destination I want to venture to and then go on to the next. Zurich, Rykovich, Auckland, Mauritius, Amsterdam, Mykonos, Sydney, Paris, Tokyo, Vancouver, and Copenhagen, not necessarily in that order.

CPA Certificates Issued

On May 22, 2023, the Board approved the following individuals for North Carolina CPA licensure:

William Kennedy Abington IV
Brenner Louise Appel
Jonathan Porter Babb Jr.
Kellie Kaiser Baker
Madison Laine Ballard
Rebecca Cathren Boyd
Bryce Buchinger
Jonathan Roy Calcagne
Keri Elise Carnes
Nicholas McGregor Clark
Jonathan Zachary Connolly
Colin Kenley Cramer
James Allen Cumbo
Alisa Dierksen
Alicia Rydel Driver
James Douglas Eldridge
Katherine Elizabeth Field
Katherine Elizabeth Hartley
Anna Kirsten Heintz
Douglas Andrew Isenhour
Adam Joseph Klaus
Isaac Robert Lichtenstein
Sierra Nicole Lowder
Kassandra Fay Mangano
Shannon Aleese McLeod
Hannah Rose Moynes
Carol-Anne Rollins Obusek
Daniel O’Dirling
Ryan Allen Pete
Justin Carol Ponder
Steven Barry Savicki
Jeremy Carl Truhel

CPA Certificate Reclassifications

On May 22, 2023, the Board approved the applications for CPA certificate reinstatement to active status from inactive status submitted by the following individuals:

Robert Jerald Floyd Jr., #18400
McAdenville, NC
Rachel Pointer Groce, #40993
Roxboro, NC
Leslie Abigail Hamilton, #42906
New York, NY
Changing the 18-Month Exam Credit Window to 30 Months

Continued from Page 1.

hours in a day and seven days in a week. And Exam candidates, like the rest of us, are trying to find some life in the work/life balance equation.

With that in mind, and the need to keep students progressing through the CPA licensure process, there has been a move across the country to increase the time to pass all parts of the CPA Exam from 18 months to 30 months.

At its May 22, 2023, meeting, the Board approved moving to a 30-month Exam credit window for North Carolina candidates. This decision is part of the processes that will help transition Exam candidates to the new CPA Exam that launches in January 2024.

Because the requirement that a candidate passes all Exam sections within 18 months is part of the NC Administrative Code (21 NCAC 08F .0105, Conditioning Requirements), the Board must go through the rulemaking process with the NC Office of Administrative Hearings to change the Exam credit window to 30 months. Although the Board staff is already preparing to proceed with rulemaking, the process does take time.

However, the Board authorized Executive staff to review, upon request, current candidates' Exam histories on a case-by-case basis to determine if the 30-month score window would assist them in completing the CPA Exam.

If you sat for the Exam in January 2021 or later and lost credit for a section, you might benefit from the extended credit window. To request a review, please email me at dnance@nccpaboard.gov; include your full name, the Exam sections you passed but lost credit for, and, if you have it, a copy of the score notice showing when your credit expired.

The 30-month Exam credit window allows candidates to stay in or return to the CPA pipeline, so don't give up on becoming a CPA. We hope the extended credit window will enable current and future candidates to finish the journey to becoming a CPA despite life's challenges.

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PRIVILEGE LICENSE TAX REMINDER

NCGS 105-41 requires each owner, principal, or manager in a CPA firm or business providing accounting services to third parties to purchase a $50.00 annual privilege license from the NC Department of Revenue (NCDOR).

In addition, a license tax of $12.50 is due for "each person employed who is engaged in the capacity of supervising or handling the work of auditing, devising or installing systems of accounts."

There are exemptions to the privilege license tax for a person at least 75 years old and a blind person engaging in a trade or profession as a sole proprietor.

Privilege licenses (NCDOR Form B-202A) are renewable annually by July 1; no grace period is allowed before the penalty accrues. Please direct all questions about the privilege license tax to the NCDOR Excise Tax Division at 1-877-252-3052.

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2023 Exam Score Release Dates

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<tr>
<td>December 15, 2023</td>
<td>December 27, 2023</td>
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Follow NASBA on Twitter (@NASBA) for score release updates.
Between April 1, 2023, and April 30, 2023, the Board approved the individuals listed 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)].

Rebecca Roxanna Ammann, #39340
Richard Carl Anderson, #27735
C. Nelson Bailey, #44781
Arlene Balzano, #17010
Jennie Pretlow Barrett, #35090
Robyn Barbara Beck, #20680
Keith Gaston Bernard, #18374
Michael Bennett Boger, #8626
David Daniel Bolick, #35043
Laurie Rice Brown, #21881
J. Leon Browning, #24513
Christopher Wayne Bunting, #22034
Paul Hill Calhoun, #30281
Daniel Wright Camp, #20908
Patrick John Carney, #17621
Frankie Hemric Carrigan, #23018
Jay Sprott Carter, #28679
Rachel Ellen Cook, #45607
Thomas Joseph Davis, #15978
William Frederick Davis, #9458
Sarah Kris Donovan, #41564
Robert Lewis Driver, #22085
Alessandra Eve Dube, #42745
Richard Carlton Dyer, #20033
Edwin A. Emanuel, #10148
Peter Oliver Enson, #11265
Douglas Ashley Falkner, #11610
Gregory Ward Flesher, #21895
Bridge A. Foster, #28752
Andrew Arthur Funtal, #19141
Paul L. Gilles, #24958
Keith Allen Gindoff, #32944
Scott Graykowski, #42543
Christina Stanley Greene, #20999
Rachel Pointer Groce, #40993
James Haigler Jr., #15987
Katherine Jane Harbold, #29244
Linwood Ashley Harris Jr., #19942
James Winston Harrison, #10369
James Leroy Holmes Jr., #24071
Devon Privette Jefferson, #37690
Elizabeth Allyn Johnson, #45922
Steven J. Johnston, #31592
Abigail Anne Joselyn, #46172
Pallavi S. Keshavamurthy, #33502
Dana Kim, #345043
Benjamin Reuben King Jr., #11641
T. Scott King, #21604
Gary Benjamin Lambert, #11734
Hunter Brandon Lane, #34138
Fred Warner Laxton, #26253
Stephen Odell Leonard, #11736
Margaret Anita Liebscher, #26351
Madison S. Locklear, #25121
Rachel Christina Luckhardt, #38555
Phillip E. Mabry, #26950
James S. Madson, #32443
St. Augustine, FL
Denver, NC
Soddy Daisy, TN
Greensboro, NC
Suffolk, VA
Charlotte, NC
Indian Lane, SC
Greensboro, NC
Raleigh, NC
Durham, NC
Mt. Airy, NC 27030
Suffolk, VA
Raleigh, NC
Twin Falls, ID
Raleigh, NC
State College, PA
Blacksburg, VA
Hendersonville, NC
Tarboro, NC
Raleigh, NC
Lowgap, NC
North Bilerica, MA
Louisburg, NC
Helena, AL
Greensboro, NC
Henderson, NC
Little Rock, AR
Atlanta, GA
Suwanee, GA
Charlotte, NC
Tega Cay, SC
Hartland, WI
Wilmington, NC
Roxboro, NC
Reidsville, NC
Phoenix, AZ
Washington, NC
Winston-Salem, NC
Raleigh, NC
Mechanicsville, VA
Geneva, IL
Pisgah Forest, NC
Waxhaw, NC
Cary, NC
Tallahassee, FL
Roswell, GA
Matthews, NC
Pinehurst, NC
Raleigh, NC
Valdese, NC
Myrtle Beach, SC
Wilmington, NC
Charlotte, NC
Greensboro, NC
Norwood, NC
Lewisville, TX
James Grantham Marlowe, #43522
Andrea McDonald Matney, #22742
Pamela Harrington Mayer, #25433
Arthur Crosswell McCall II, #38654
Steven Glenn McCoy, #40544
Danny Joe McClary, #14878
Mary Margaret Jordan McLeod, #20737
Michael Anthony McNamara, #16136
William Russell Mizelle, #14164
Amelia Nicole Moody, #36802
Lee Ann Musselwhite, #36309
Laura Jones Neely, #35079
Victoria Leigh Neois, #17263
Hurrsh Surendra Patel, #43647
Claude Marshall Phenix, #13524
John Michael Pouso, #44390
Anthony J. Pugliese, #32864
Kathryn Anne Raymond, #36036
Gerald King Rebbert Jr., #13247
Joanne B. Rees, #22206
Bradford King Root, #13161
Nicola Jayne Rousseau, #22101
Tamara B. Rukman, #17731
Mona Kay Sadler, #17898
James Davis Sample, #22676
James Alan Schumacher, #17688
Michael Scott Silverstein, #19218
Mirit Michaels Sinanis, #28759
Wanda Bunch Small, #15262
Catherine Brooke Smith, #41868
Lorey Ann Spade, #40313
Kathy Davis Sparks, #14977
Linda Ann Winslow Speary, #17867
Z. Mark Spell, #18640
Kevin Judge Swindell, #26745
Donna Wilson Thagard, #18258
Zachary Taylor Thomasson, #42660
Georgette Mortenson Thompson, #18249
Jovonda Mae Tipton, #40745
Enos Tracy, #43275
Stephen Michael Turner, #39088
Susan N. Turner, #14903
Joshua Jared Tyree, #43841
Heather Creech Upegui, #39781
Lisa A. Vulinic, #18897
Alexis Selby Walker, #45394
Ann Elizabeth Wayer, #26787
Patricia Marie Weber, #44329
Miles Kenner Weiss, #45933
Rodney Ray Windsor, #16690
Cristina Arrieta Wolfe #37980
David Lewis Wolfe, #34445
Emily Anne Woodworth, #41168
Melanie Baxter Wright, #41661
Carl Gwyn Yale, #8821
Kimberly Renee Young, #37979
Sunset Beach, NC
Lewisville, NC
Chapel Hill, NC
Charleston, SC
Cramerton, NC
Birmingham, AL
Castle Hayne, NC
Charlotte, NC
Raleigh, NC
Mount Airy, NC
Lumberton, NC
Chapel Hill, NC
Orlando, FL
Coral Springs, FL
Prospect, KY
Charlotte, NC
Orlando, FL
Raleigh, NC
Elletton, FL
Durham, NC
Greensboro, NC
Hillsborough, NC
Mount Holly, NC
New Bern, NC
Charlotte, NC
Potomac, MD
Mill Creek, WA
Raleigh, NC
Edenton, NC
Greenville, SC
Evans, GA
Matthews, NC
Edenton, NC
Chesterfield, VA
Bunnell, FL
Raleigh, NC
Huntersville, NC
Salisbury, NC
Bristol, TN
Cary, NC
Vienna, VA
Charlotte, NC
Bartlesville, OK
Yakima, WA
Cary, NC
Raleigh, NC
Raleigh, NC
Chesapeake, VA
Atlanta, GA
Winston-Salem, NC
Columbus, OH
Columbus, OH
Charlotte, NC
Auburn, AL
Moravian Falls, NC
Leicester, NC
North Carolina State Board of Certified Public Accountant Examiners
2023 Dates to Remember

Dates, times, and locations are subject to change.

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

Sept. 25, 2023
Board Meeting, Boone

Oct. 23, 2023
Board Meeting, Raleigh

Nov. 10, 2023
Office Closed

Nov. 20, 2023
Board Meeting Raleigh

Nov. 23-24, 2023
Office Closed

Dec. 4, 2023
CPA Firm Registration Renewal & Peer Review Compliance Reporting Begins

Dec. 18, 2023
Board Meeting, Raleigh

Dec. 25-27, 2023
Office Closed

Dec. 31, 2023
Deadline: CPA Firm Registration & Peer Review Compliance Reporting
Deadline: 2023 CPE Completion

North Carolina State Board of Certified Public Accountant Examiners
PO Box 12827
Raleigh NC 27605-2827

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