The following article is for information purposes only. Any opinions expressed in the article are those of the author, Keith Bryson, and may not reflect the opinion of the Board.

In today’s digital age, businesses face an ever-increasing number of cyber threats. Cybercriminals continuously evolve their tactics, exploiting vulnerabilities to steal sensitive data, disrupt operations, and tarnish reputations.

As a CPA, whether in industry or public practice, you may deal with vast amounts of financial data, making it (and you) a prime target for cyberattacks. Understanding the significance of cybersecurity and adhering to regulations, such as the Federal Trade Commission (FTC) Safeguards Rule, if applicable, is essential to safeguarding sensitive data from potential breaches and their costly consequences.

The Importance of Cybersecurity for Everyone

The cyber threat landscape has become more sophisticated than ever before. Cybercriminals use various methods, including phishing, malware, and social engineering, to exploit vulnerabilities and gain unauthorized access to sensitive data.

The unauthorized disclosure or theft of this data can lead to severe consequences, including financial losses, legal liabilities, and damage to your business or firm’s reputation. Prioritizing cybersecurity measures is crucial to protecting your sensitive information.

Failure to adhere to cybersecurity regulations can result in hefty fines, legal penalties, and potential lawsuits. It is imperative for CPAs to stay updated on cybersecurity laws and regulations, including the FTC Safeguards Rule.

Demonstrating a commitment to cybersecurity can build trust and confidence among clients and employees. Clients want to know that their financial information is secure in your hands.

A strong cybersecurity posture can be a powerful marketing tool to attract and retain clients and employees.

Key Cybersecurity Challenges

**Phishing Attacks:** Cybercriminals use deceptive emails and messages to trick you into disclosing sensitive information or clicking on malicious links. These are becoming more difficult to detect as artificial intelligence becomes a key tool used by criminals.

**Ransomware:** Malicious software that encrypts data, holding it hostage until a ransom is paid, posing a significant threat to data integrity.

**Insider Threats:** Disgruntled or negligent employees accessing confidential data can unintentionally or intentionally cause data breaches.

**Data Theft:** Cybercriminals aim to steal valuable information, including...
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.”

DAVID OLIVER HAMILTON, #18306 | HAMILTON & COMPANY, CPAs, P.A. WILMINGTON, 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, the Respondent and the Respondent Firm stipulate to the following:

1. David Oliver Hamilton, CPA (hereinafter “Respondent”), is the holder of North Carolina certificate number 18306 as a Certified Public Accountant.

2. Hamilton & Company, CPAs, P.A. (hereinafter “Respondent Firm”), is a registered certified public accounting firm in North Carolina. Hereinafter, the Respondent and the Respondent Firm shall collectively be referred to as the “Respondents.”

3. The Respondent firm identified on its firm renewals for the years 2018 through 2021 that it was providing services subject to peer review, including reviews, agreed-upon procedures, and/or compilations.

4. Per the Board’s records, the last peer review provided by the Respondents was as of May 19, 2016. While that peer review resulted in a Pass, the Respondent Firm does not appear to have participated in the peer review program since that result.

5. Board staff requested that the Respondent Firm identify its peer review status and provide an explanation as to why the Board did not have an updated peer review on file.

6. The Respondents confirmed the foregoing facts. The Respondent Firm also correctly asserted that it accurately completed its annual firm renewals by identifying that it was performing services that were subject to peer review during that time period. The Respondents incorrectly assumed that the Board was monitoring the Respondent’s compliance with the peer review rules and was aware of the circumstances.

7. The Respondents point out that they have not had any prior compliance or ethical issues with the Board and would like to take the appropriate steps to address these matters.

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 Respondent Firm’s failure to timely participate in a peer review program constitutes a violation of 21 NCAC 08N .0203(b)(7) (Discreditable Conduct).

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, David Oliver Hamilton, CPA, is hereby censured.

2. The Respondent Firm shall pay two one-thousand-dollar civil penalties (one for each missed peer review reporting deadline), to be remitted with this signed Consent Order.

3. The Respondent Firm’s ability to perform services subject to peer review is suspended until such time that the Respondent Firm has re-enrolled in the peer review program.

4. The Respondent firm should request an accelerated peer review upon the re-enrollment into the peer review program. The Respondent Firm shall submit a copy of the peer review report, firm response (if applicable), and other peer review documentation deemed necessary to support the Respondent Firm’s compliance with the Board’s peer review requirements.

Exam Fees Effective August 5, 2023

<table>
<thead>
<tr>
<th>Administrative Fees</th>
</tr>
</thead>
<tbody>
<tr>
<td>Initial Exam Application</td>
</tr>
<tr>
<td>Re-Exam Application</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Section Fees</th>
</tr>
</thead>
<tbody>
<tr>
<td>AUD</td>
</tr>
<tr>
<td>BEC</td>
</tr>
<tr>
<td>FAR</td>
</tr>
<tr>
<td>REG</td>
</tr>
</tbody>
</table>
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, the Respondent, and the Respondent Firm stipulate to the following:

1. C. Bryan McNeese, CPA (hereinafter “Respondent”), is the holder of North Carolina certificate number 20258 as a Certified Public Accountant.

2. C. Bryan McNeese, CPA (hereinafter “Respondent Firm”), is a registered certified public accounting firm in North Carolina. Hereinafter, the Respondent and the Respondent Firm shall collectively be referred to as the “Respondents.”

3. On his 2018 firm renewal, the Respondent disclosed that he had performed Agreed-Upon Procedures engagements during calendar year 2017. Performance of those engagements required the Respondent to register his firm for peer review within thirty (30) days of the issuance of the first report.

4. The Board staff followed up with the Respondent after the time to complete the peer review had elapsed. The Respondent confirmed that he had performed a review in September 2017.

5. The Respondent had made a phone call to the AICPA in 2017 to enroll in peer review but did not follow up on that phone call and never enrolled.

6. 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 Respondents’ failure to register his firm for peer review within thirty (30) days of the issuance of the first report constitutes a violation of Board rule 21 NCAC 08N .0203(b)(7).

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, C. Bryan McNeese, CPA, is hereby censured.

2. The Respondent Firm shall pay a one thousand dollar ($1,000) civil penalty to be remitted with this signed Consent Order.

### 2023 Exam Score Release Dates

<table>
<thead>
<tr>
<th>If the AICPA receives your data file by:</th>
<th>Your target score release date is:</th>
</tr>
</thead>
<tbody>
<tr>
<td>September 7, 2023</td>
<td>September 15, 2023</td>
</tr>
<tr>
<td>September 30, 2023</td>
<td>October 10, 2023</td>
</tr>
<tr>
<td>October 19, 2023</td>
<td>November 3, 2023</td>
</tr>
<tr>
<td>October 31, 2023</td>
<td>November 8, 2023</td>
</tr>
<tr>
<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>

Follow NASBA on Twitter [@NASBA] for score release updates.

---

Exam Applications Approved January-June 2023

CPA License Applications Approved January-June 2023

North Carolina State Board of Certified Public Accountant Examiners
MY CPA STORY: CARL THOMPSON, CPA

What really caught my eye about accounting was that there were always CPA firms buzzing around campus at Appalachian State to recruit interns and upcoming accounting graduates. Compared to other disciplines, there just seemed to be a lot of demand for accounting students. After a busy season internship with Ernst & Young in Winston-Salem, I finished my degrees and accepted a job with the firm following graduation.

Four years of public accounting, together with 19 years in industry, eventually led me to a career in consulting, where I have the opportunity to provide Business Consulting and Accounting Advisory Services for a wide variety of clients.

Although good prospects for a job may have initially lured me to becoming a CPA, it’s the friends I’ve made and the clients I’ve had the privilege to serve over the years that made it a great decision. And I would do it all again.

Carl Thompson is a Principal with Triangle Consulting Group LLC in Raleigh, NC, and was licensed as a North Carolina CPA in October 1994.

SUCCESSFUL EXAM CANDIDATES

The following North Carolina candidates passed the Uniform CPA Exam in June 2023:

Jessica Marie Ahearn
Wesley Brian Atkins
Abby Renee Baukema
Kylene Margaret Bogumill
Samuel David Botos
John Gary Burkett
Alina Brooke Cardwell
Miguel Angel Chavez
Drew Alan Coble
Nicholas Palmer Connell
Amanda Kathleen Crnic
Joseph Hampton Crump
Turner Austin Cunningham
Mary Caitlin Deans
Dennis Tony Dremsizov
Hayden Lee Edmondson
Rachel Harper Evatt
Morgan Lee Fulton
Harriet Lucile Glover
Timothy Joseph Gosnell
Dawson Baker Green
Maitland Elizabeth Gurney
Matthew Lee Helms
Matthew Teo Hughes
Austin Douglas Johnson
Clay Matthew Johnson
Grace-Anne Jones
Sakura G. Kagawa-Ferraro
Jordan Michael Kota
Joshua Andrew Lail
Trevor Edward Leach
Allison Elizabeth Levesque
Anna Marie Loynes
Adam Frederick Lusch
Michael John Malley
Kellie Sue Masters
Matthew Ryan McCullers
Adam Gray Messenkopf
Casey Andrew Mitchell
Sydney Austin Mose
Brian Joseph Mowad
Gilles Nicolas Johann Piangnee
Justin Blake Quinn
Benjamin Thomas Rathgeb
Landon Lee Reese
Nicholas Francis Rios
Jay’la Channell Rivers
Melissa Purcell Robinson
Zoe Miller Rumberg
Ryan Henry Sikorski
Amy Thompson Smith
Christopher Lloyd Spargo
Dustin Jay Starnes
Denver Holt Stone
William Edmundson Sutton
Zachary Royal Swanson
Grace Kathryn Terrell
Melia Paige Tinnin
Anna Elizabeth Vincent
Stephen Robert Waldman
Bruce Yanxu Wang
Noah Scott Wells
Jonathon Alexander Williams
Ranxin Xie
Jia Xu

If you are a North Carolina CPA Exam candidate who passed the Exam in June 2023 and your name is not on this list, please contact the Board’s Communications Officer, at communications@nccpaboard.gov.

Important CPA Exam Application & Testing Dates

<table>
<thead>
<tr>
<th>Date</th>
<th>Event</th>
</tr>
</thead>
<tbody>
<tr>
<td>10/15/2023</td>
<td>Last day to submit BEC applications to the Board</td>
</tr>
<tr>
<td>11/27/2023</td>
<td>First day to submit BAR, ISC, &amp; TCP applications to the Board</td>
</tr>
<tr>
<td>12/15/2023</td>
<td>Last day to take BEC (all BEC Notices to Schedule expire)</td>
</tr>
<tr>
<td>12/15/2023</td>
<td>Last day to take AUD, FAR, &amp; REG in 2023</td>
</tr>
<tr>
<td>12/16/2023-01/09/2024</td>
<td>No Exam sections administered (IT systems converting to 2024 Exam format)</td>
</tr>
<tr>
<td>01/10/2024</td>
<td>First day of 2024 Exam testing</td>
</tr>
</tbody>
</table>

NC State Board of Certified Public Accountant Examiners
North Carolina State Board of Certified Public Accountant Examiners

The Cybersecurity Crisis: Urgent and Critical Protections You Must Have in Place Now

continued from page 1

financial records and personal details, to commit identity theft or engage in fraudulent activities.

**Credential Stuffing:** Cyber attackers use stolen login credentials to gain unauthorized access to business systems.

**Understanding the FTC Safeguards Rule for CPA Firms**

The FTC Safeguards Rule, introduced in 2003, initially applied primarily to banks and traditional financial institutions. However, the rule was revised in 2021, broadening its scope to include all businesses “engaging in an activity that is financial in nature.”

This expansion brought a significant number of industries, including CPA firms, under its regulatory umbrella.

If your firm falls under the new regulations, it is essential to take immediate action to achieve compliance. If you have cyber insurance, showing compliance with FTC safeguards may make filing a claim easier.

Remember, you may have superior tools and services guarding your information, but to prove compliance, you must have proper documentation which shows you are actively monitoring your systems and updating your procedures as necessary.

The first step is to develop a comprehensive Written Information Security Plan (WISP). This plan should be tailored to your firm’s size, complexity, and the nature of your activities.

**Key Components of a WISP for CPAs**

**Appoint a Qualified Individual:** Designate an employee within your business to coordinate the information security program. While this role can be outsourced to an external IT company, your firm retains full responsibility for ensuring completion.

**Document Assets and Data:** Create an inventory of all hardware, software, users, accounts, vendors, and customer data, along with their storage locations. Understanding what data you have and where it is stored is crucial for determining how to protect it effectively.

**Conduct a Risk Assessment:** Evaluate potential risks and threats associated with each item in your inventory. A well-documented risk assessment should include evaluation criteria.

**Design Safeguards:** Develop a robust protection plan based on the identified risks. This includes determining who should have access to customer information, encrypting all sensitive data, implementing multi-factor authentication (MFA), securely disposing of data, and maintaining a log of authorized users’ activity.

**Employee Training:** Regularly train your staff on cybersecurity principles to ensure everyone knows the importance of data security and their role in maintaining it.

**Vendor Management:** Have a process in place to assess and reassess service providers and vendors to ensure they meet cybersecurity requirements when handling customer data.

**Regular Reassessment and Reporting:** Continuously monitor and evaluate the effectiveness of your safeguards, updating them based on new threats and changes in the environment. Regularly update the WISP and report on its implementation annually to your partners, board of directors, or senior management.

**Conclusion**

Prioritizing cybersecurity to protect sensitive data is a must for everyone, and firms must take additional steps to ensure compliance with the FTC Safeguards Rule. By developing a robust WISP and implementing essential safeguards, your firm can mitigate the risk of cyberattacks and build trust among clients.

Cybersecurity is not just a legal obligation but also a fundamental business necessity to safeguard your business’s reputation and the financial information of your employees and clients. Staying vigilant and proactive in addressing cybersecurity challenges will help ensure your business’s secure and prosperous future.

Your IT service provider should be able to help you create a plan, but it should be reviewed by your insurance agent, leadership team, board, and other key players in the organization.

Keith Bryson is the Owner and President of RCO Systems, Inc., located in Cary, NC. Mr. Bryson can be reached by email at keith@rcosystems.com or by phone at (919) 319-3612.
CERTIFICATES ISSUED

On July 24, 2023, the Board approved the following individuals for North Carolina CPA licensure:

Robert E. Acuna
Joseph Michael Adam
Danielle Nicole Agosta
Taylor Caitlin Akindele
Bailey Elizabeth Alleman
Ashlyn E. Jennifer Allen
Tanner Ross Barnett
Jennifer Moody Barrow
Quintin Jerome Bell
Clara Elizabeth Blackstock
Joshua Race Borfitz
Bruce Burton Brown
Melissa Ann Burke
Witcliff Anthony Cammock
Jeffrey Arthur Carlson
Christopher Ryan Carroll
Erik Matthew Causey
Xin Chen
Shirley Enid Chiari
Keith Anthony Clarke
Turner Austin Cunningham
Mary Caitlin Deans
Michael Dejulio
Jonathan Laurel Denise
Regina Susan Eyes
Rayan Wail Faraj
Skyler Morgan Faulkner
John Anthony Ficara
Carlyn Appleton Flake
Rebecca Marie Freiheit
Jacob Henry Gilbert
Peyton Marie Gladieux
Michole Marie Greenwood
Elizabeth Darden Grubb
Arwin Velasco Guban
Shannon Elizabeth Gurreri
Connor Michael Haggarty
Jean Christophe Lecordier
Amy Marie Cline Leden
Joseph Charles Manzinger III
Christianna Leigh Morton
Jamie Lynn Stevens
Alicia Norman Thrasher
Haley Elizabeth King
Lauren Catherine Kirkpatrick
Ginamarie Eileen Klos
Sunyoung Kong
Rashel Kirsten Korte
Amy Elizabeth Lamp
Joanna Louise Leary
Jackie Lin
Erin Susanne Lowdermilk
Emily Elizabeth Lower
Kenneth Jackson Lutz
Philip Scott McIntosh
Katherine J. McIntyre
Angel Maria Sundance Moore
Bryson Cole Mosteller
Rodney Mudondo
Matthew James Nelson
Gregory Tucker Nobles
Kelsey Edens O’Brien
Maggie C. Ostwall-Yantis
Charles Wood Parrish
Satyam Pravinkumar Patel
Cassidy Morgan Peikin
Brennan Murphy Peterson
Margaret H. Prochaska
Tebbi Jean Purvis
Hannah Adair Risenmay
Wills Dustin Roman
Zoe Miller Rumberg
Matthew Gerald Scheuers
Arianna Maryam Shahin
Alexa Lynn Sheridan
Patricia Elise Sholtis
Jeffery Todd Sisson Jr.
John William Slyh
Sheila Greene Snyder
Eric Leigh Syfrett
Andrea Broadhurst Taylor
Lori Lynn Toro
Angie Dione Tucker
Joshua Nathanael Tyler
Christopher Brooks Vaughn
Kenneth Scott Vietzke
Payton Riley Vogelgesang
Kai Wei
Erin Therese Weis
Lisa Rene Wierer
Lexia Jade Wingler
Josh Yelen
Lihua Zhao

50 Years of NC CPA Licensure

Congratulations to the following individuals who have held an active North Carolina CPA license for 50 years:

July 1973
Alexis Annette Smith
August 1973
Charles Stephen Smith

CPA Certificate Forfeitures

On August 4, 2023, the Board notified 22 individuals that their North Carolina CPA certificate had been forfeited as required by NCGS 93-12(15) for failure to renew.

Although a forfeiture is not a disciplinary action, using the CPA title while on forfeited status may result in disciplinary action by the Board.

An individual whose certificate has been forfeited for failure to renew may apply for reissuance after meeting the requirements of 21 NCAC 08J .0106.

Certificate Reclassifications

On June 24, 2023, the Board approved the following applications for CPA certificate reclassification:

Reinstatement
Valarie Shea Burke, #39991 Bainbridge, GA
Bethany Anne Chapman, #30661 Athens, GA
Johnathan Gene Gabbard, #39923 Greenville, SC
Shirlene Guthmann Gray, #18827 Monroe, NC
Jiajia Hao, #38892 King of Prussia, PA
Jeffrey Clarence Hitzke, #21142 Burlington, NC
Jeffrey Sean Holley, #28993 Cornelius, NC
Rebekah Catherine Howard, #39665 Wake Forest, NC
Jean Christophe Lecordier, #32817 Charlotte, NC
Amy Marie Cline Leden, #32266 Raleigh, NC
Joseph Charles Manzinger III, #41621 Chicago, IL
Christianna Leigh Morton, #28610 Raleigh, NC
Jamie Lynn Stevens, #40398 Huntersville, NC
Alicia Norman Thrasher, #33552 Charlotte, NC

Reissuance
Tiffany Ann Nejna, #31844 Raleigh, NC
### CPA Certificates: Inactive Status

Between July 1, 2023, and July 31, 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)].

<table>
<thead>
<tr>
<th>Name</th>
<th>City, State</th>
<th>Name</th>
<th>City, State</th>
</tr>
</thead>
<tbody>
<tr>
<td>Lauren Michelle Adamov</td>
<td>Madison, WI</td>
<td>Jeffrey Andrew Kuchar</td>
<td>Perkasie, PA</td>
</tr>
<tr>
<td>Franklin Amburn</td>
<td>Banner Elk, NC</td>
<td>Casey M. Leonard</td>
<td>Connellsville, PA</td>
</tr>
<tr>
<td>Hannah Leigh Anderson</td>
<td>Rochester, NY</td>
<td>Christopher Lee Lindsay</td>
<td>Dayton, OH</td>
</tr>
<tr>
<td>Linda June Anderson</td>
<td>Denver, NC</td>
<td>Mary Mae Link</td>
<td>Charlotte, NC</td>
</tr>
<tr>
<td>April Elizabeth Audette</td>
<td>Raleigh, NC</td>
<td>Haley McKenzie Long</td>
<td>Appling, GA</td>
</tr>
<tr>
<td>Rose L. Bailey</td>
<td>Huntersville, NC</td>
<td>Gilbert Lovinsky</td>
<td>Modesto, CA</td>
</tr>
<tr>
<td>Duane Eddy Barrett</td>
<td>Holly Springs, NC</td>
<td>William Arthur Lundstrom</td>
<td>Atlanta, GA</td>
</tr>
<tr>
<td>Megan Elizabeth Bassett</td>
<td>Atlanta, GA</td>
<td>Pamela T. Mackie</td>
<td>Little River, SC</td>
</tr>
<tr>
<td>Jason Behrens</td>
<td>Lebanon, NJ</td>
<td>Maria Idalina DeSousa</td>
<td>Cary, NC</td>
</tr>
<tr>
<td>Melcom Bowyer</td>
<td>Pinebluff, NC</td>
<td>Christy Lynn Middlen</td>
<td>Knoxville, TN</td>
</tr>
<tr>
<td>Jennifer Helms Brigan</td>
<td>Charlotte, NC</td>
<td>Laura Steen Millwood</td>
<td>Southport, NC</td>
</tr>
<tr>
<td>Elaine Smith Brock</td>
<td>Concord, NC</td>
<td>Robert Rubin Miracle</td>
<td>West Palm Beach, FL</td>
</tr>
<tr>
<td>Elizabeth Ann Burleson</td>
<td>Knightdale, NC</td>
<td>Ronda G. Morgan</td>
<td>Asheboro, NC</td>
</tr>
<tr>
<td>Daniel Jones Callihan</td>
<td>Waxhaw, NC</td>
<td>Michael Joseph Murdy</td>
<td>Alys Beach, FL</td>
</tr>
<tr>
<td>Karen Corn Caudill</td>
<td>Madison, NC</td>
<td>Samantha Georgiana Mangi</td>
<td>Huntersville, NC</td>
</tr>
<tr>
<td>Jerry A. Cheatham</td>
<td>Hartsville, SC</td>
<td>Rama Nishtala</td>
<td>Chandler, AZ</td>
</tr>
<tr>
<td>Karen Hopper Chiuchiolo</td>
<td>Tega Cay, SC</td>
<td>Caryn Leigh Nivens</td>
<td>Charlotte, NC</td>
</tr>
<tr>
<td>Kenneth McFarland Clark</td>
<td>Brentwood, TN</td>
<td>William Hubert Ogburn</td>
<td>Atlanta, GA</td>
</tr>
<tr>
<td>Gwenn Sheard Colston</td>
<td>Hampstead, NC</td>
<td>Michael Edward Onak</td>
<td>Charlotte, NC</td>
</tr>
<tr>
<td>Robert Franklin Colwell</td>
<td>Charlotte, NC</td>
<td>Michael Eugene O'Neal</td>
<td>Weaverville, NC</td>
</tr>
<tr>
<td>Jon Keith Cook</td>
<td>Raleigh, NC</td>
<td>Anthony James Robert Pahir</td>
<td>St. Charles, IL</td>
</tr>
<tr>
<td>Raven Nicole Cross</td>
<td>Greensboro, NC</td>
<td>Kueiling Peng</td>
<td>Raleigh, NC</td>
</tr>
<tr>
<td>Vincent Sean Cusack</td>
<td>Columbia, SC</td>
<td>Jonathan Thomas Perron</td>
<td>Chicago, IL</td>
</tr>
<tr>
<td>Hunter Robert Del Valle</td>
<td>Mount Pleasant, SC</td>
<td>Sloane Irwin Pfaff</td>
<td>Washington, DC</td>
</tr>
<tr>
<td>Justin Ray D'Eredita</td>
<td>Huntersville, NC</td>
<td>Theresa Marie Phillips</td>
<td>Chapin, SC</td>
</tr>
<tr>
<td>Daniel A. DoCabo</td>
<td>Raleigh, NC</td>
<td>Grecia Picon</td>
<td>Miami, FL</td>
</tr>
<tr>
<td>Michael Charles Elledge</td>
<td>Charlotte, NC</td>
<td>Joseph Richard Popolizio</td>
<td>Smyrna, GA</td>
</tr>
<tr>
<td>Byron Joseph Ewais</td>
<td>Coral Springs, FL</td>
<td>Mary Thompson Prillaman</td>
<td>Bassett, VA</td>
</tr>
<tr>
<td>Carl Frank Fisher III</td>
<td>Enfield, CT</td>
<td>Karen A. Ralph</td>
<td>Raleigh, NC</td>
</tr>
<tr>
<td>Joseph John Fragomeni</td>
<td>Hillsborough, NC</td>
<td>Benjamin Todd Redman</td>
<td>Nashville, TN</td>
</tr>
<tr>
<td>Millicent Jean Frias</td>
<td>Cullowhee, NC</td>
<td>Lucreasha Jennea Reid</td>
<td>Greenville, NC</td>
</tr>
<tr>
<td>Lisa Gaetano</td>
<td>Ledgewood, NJ</td>
<td>Gina Eastridge Reynolds</td>
<td>Chapel Hill, NC</td>
</tr>
<tr>
<td>Gary Wayne Garris</td>
<td>Greer, SC</td>
<td>John Philip Richter</td>
<td>Charlotte, NC</td>
</tr>
<tr>
<td>Mark John Gettig</td>
<td>Medford, MA</td>
<td>Kimberlie Blake Rudolph</td>
<td>Matthews, NC</td>
</tr>
<tr>
<td>Jordan Marcus Gower</td>
<td>Apex, NC</td>
<td>Kristopher Allen Sayresmith</td>
<td>Waxhaw NC</td>
</tr>
<tr>
<td>Russell Reeve Guilofoile</td>
<td>Nashville, TN</td>
<td>William Howard Schieffer</td>
<td>Wilmington, DE</td>
</tr>
<tr>
<td>Andrew Ellis Harton</td>
<td>Raleigh, NC</td>
<td>Cindy Rose Stoltz</td>
<td>Clayton, NC</td>
</tr>
<tr>
<td>Taylor Marie Hescock</td>
<td>New Bern, NC</td>
<td>Sonja Arlene Thomas</td>
<td>Kings Mountain, NC</td>
</tr>
<tr>
<td>Donald Edward Hughes</td>
<td>Greenville, SC</td>
<td>Don Nelson Tidwell</td>
<td>Northport, AL</td>
</tr>
<tr>
<td>John David Iskander</td>
<td>Sparta, NC</td>
<td>W. Lyndo Tippett</td>
<td>Raleigh, NC</td>
</tr>
<tr>
<td>Annie Ellis Jennings</td>
<td>Hilton Head Island, SC</td>
<td>Elizabeth Gatewood Wellborn</td>
<td>Cary, NC</td>
</tr>
<tr>
<td>Novella F. Karwatsky</td>
<td>McLean, VA</td>
<td>Jacqueline L. Weller</td>
<td>Concord Township OH</td>
</tr>
<tr>
<td>Pavel V. Katsiak</td>
<td>Ridgewood, NJ</td>
<td>Barry Wade Whisnant</td>
<td>Catawba, NC</td>
</tr>
<tr>
<td>Caron Peters Katz</td>
<td>Kings Mountain, NC</td>
<td>Gregory Sigmun Whisnant</td>
<td>Hickory, NC</td>
</tr>
<tr>
<td>Richard Blair Keener</td>
<td>Crofton, MD</td>
<td>Chavon Cherie Wilcox</td>
<td>Hedgesville, WV</td>
</tr>
<tr>
<td>Tanina A. Kennedy</td>
<td>Charlotte, NC</td>
<td>James Floyd Williams</td>
<td>Greensboro, NC</td>
</tr>
<tr>
<td>Carolin Smith Kirsh</td>
<td>Sun City West, AZ</td>
<td>Wang Xu, #36068</td>
<td>San Diego, CA</td>
</tr>
<tr>
<td>Janine Konopko</td>
<td>Raleigh, NC</td>
<td>Aaron John Zafiroff</td>
<td>Clover, SC</td>
</tr>
<tr>
<td>Peter Kruyer</td>
<td>#34496</td>
<td>Beth Troyan Zamorski</td>
<td>Rock Hill, SC</td>
</tr>
</tbody>
</table>
North Carolina State Board of
Certified Public Accountant Examiners
PO Box 12827
Raleigh NC 27605-2827

2023 Dates to Remember

Dates, times, and locations are subject to change.

<table>
<thead>
<tr>
<th>Date</th>
<th>Event Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Aug. 21, 2023</td>
<td>Board Meeting, Raleigh</td>
</tr>
<tr>
<td>Sept. 4, 2023</td>
<td>Office Closed</td>
</tr>
<tr>
<td>Sept. 25, 2023</td>
<td>Board Meeting, Boone</td>
</tr>
<tr>
<td>Oct. 15, 2023</td>
<td>Last Day to Submit BEC Exam Applications</td>
</tr>
<tr>
<td>Oct. 23, 2023</td>
<td>Board Meeting, Raleigh</td>
</tr>
<tr>
<td>Nov. 10, 2023</td>
<td>Office Closed</td>
</tr>
<tr>
<td>Nov. 20, 2023</td>
<td>Board Meeting Raleigh</td>
</tr>
<tr>
<td>Nov. 23-24, 2023</td>
<td>Office Closed</td>
</tr>
<tr>
<td>Dec. 4, 2023</td>
<td>CPA Firm Registration Renewal &amp; Peer Review Compliance Reporting Begins</td>
</tr>
<tr>
<td>Dec. 15, 2023</td>
<td>Last Day to Take AUD, BEC, FAR, &amp; REG</td>
</tr>
<tr>
<td>Dec. 18, 2023</td>
<td>Board Meeting, Raleigh</td>
</tr>
<tr>
<td>Dec. 25-27, 2023</td>
<td>Office Closed</td>
</tr>
<tr>
<td>Dec. 31, 2023</td>
<td>Deadline: CPA Firm Registration &amp; Peer Review Compliance Reporting</td>
</tr>
<tr>
<td></td>
<td>Deadline: 2023 CPE Completion</td>
</tr>
</tbody>
</table>

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