

# 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](http://nccpaboard.gov) • No. 04-2023

## Rulemaking Hearing Scheduled for June 20, 2023

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](http://nccpaboard.gov/resources). Please email [communications@nccpaboard.gov](mailto: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](mailto: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](mailto: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*.

## CPA Certificate Renewal

The 2023-2024 online individual CPA certificate renewal is available on the Board's website, [nccpaboard.gov](http://nccpaboard.gov). The renewal deadline is June 30, 2023.

The renewal link is in the "How Do I?" box on the website and is available through our Twitter, LinkedIn, and Facebook accounts.

The renewal infographic on pages 4 and 5 provides an overview of the online renewal process. Detailed instructions are included in the online renewal.

Please email your questions about individual CPA license renewal to Buck Winslow, the Board's Licensing Manager, at [buckw@nccpaboard.gov](mailto:buckw@nccpaboard.gov).

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## 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.
2. On June 28, 2022, EY and the Securities and Exchange Commission ("SEC") released an Order ("SEC Order") imposing sanctions upon the Respondent Firm.
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.

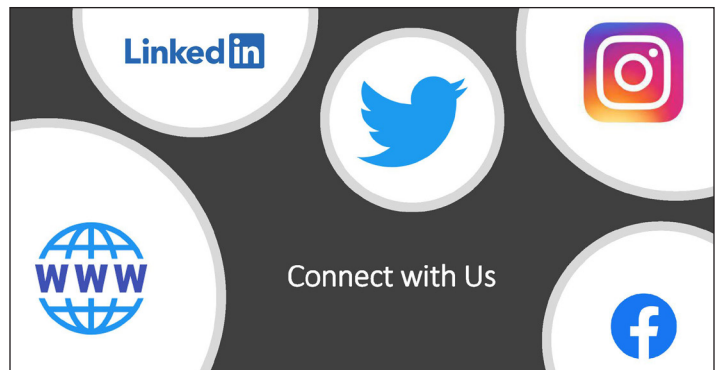
11. The Respondent Firm wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board ex parte, whether or not the Board accepts this Consent Order as written. The Respondent Firm understands and agrees that this Consent Order is subject 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.



## 2023-2024 Officers Elected

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](https://nccpaboard.gov/about).



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 08N .0212 (Competence) and .0404 (Accounting and Review Services Standards).
3. The failure to report the failed peer reviews 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.

# 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



Last four digits of Social Security number



NC CPA certificate number



CPE hours completed to meet the 2022 requirement



Mastercard, VISA, or AmEx account number (including security code, card expiration date and billing address)



## Log-in

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



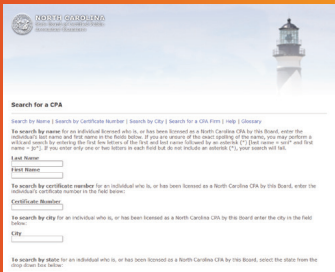
How to Look Up Your Certificate Number & CPE Carry-Forward Hours  
Visit the "Find a CPA" section of our website.



## 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.

● YES ○ NO

○ YES ● NO

○ YES ● NO



# Report CPE Credit Hours



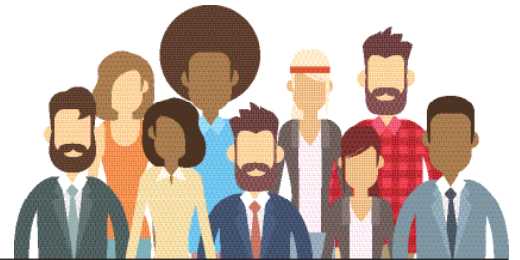
Enter the number of CPE hours\* you are claiming for 2022. 2021 carry-forward credits are automatically included in your renewal.

\*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.



## Highlights of Proposed Rule Changes

Rules proposed for amendment are 21 NCAC 08F .0103, .0105, .0401, .0410; 08H .0101; 08M .0105; 08N .0205, .0209, .0211, .0215, .0304-.0305, .0307-.0309, .0403-.0406, and .0409-.0410.

The proposed amendments:

- \* Align the rules for NC CPAs with changes occurring within the profession. Several amendments recognize more current operating processes for dealing with applicants and changes to the Uniform CPA Examination.
- \* Provide the internet location whereby persons can access the documentation for free versus previously being directed to hard copies for a standard fee.
- \* Clarify language to assist CPAs in their work performance.

Rules proposed for adoption are 21 NCAC 08J .0112; and 08N .0411-.0412.

The proposed adoptions:

- \* Create a CPA-Retired status to allow NC CPAs to continue being recognized as CPAs after they cease performing professional services. The proposed CPA-Retired status mirrors similar statuses granted by other jurisdictions and aligns with the Uniform Accountancy Act model rules.
- \* Create rules related to services performed under the federal single audit act and newly created forensic audit standards to ensure NC CPAs perform such services following the proper professional standards.

## 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.  
Andrew Kojo Dontoh Quayson  
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](mailto: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	Dallas, GA
Kendra Beveridge Boyle, #23013	Henderson, NC
Deborah O. Reynolds, #31394	Dillsboro, NC
Barry Charles Rose, #24094	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

If the AICPA receives  
your Exam data file by:

May 16, 2023  
June 8, 2023  
June 30, 2023  
July 23, 2023  
August 15, 2023  
September 7, 2023  
September 30, 2023  
October 19, 2023  
October 31, 2023  
November 26, 2023  
December 15, 2023

Your target score  
release date is:

May 24, 2023  
June 16, 2023  
July 11, 2023  
August 8, 2023  
August 23, 2023  
September 15, 2023  
October 10, 2023  
November 3, 2023  
November 8, 2023  
December 5, 2023  
December 27, 2023

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

## Inactive Status

Between February 1, 2023, and March 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)].

Nancy Jean Hune, #34157	Daytona Beach, FL	Shelly Devine Lands, #15862	Mt. Holly, NC
Michael Stephen Albert, #11645	Lexington, NC	John Joel Lea, #4312	Laurinburg, NC
Glenda J. Buzhardt, #25042	Winston Salem, NC	Joel Fredrick Lineberger, #12636	Cramerton, NC
Joseph Mathus Church, #15973	Columbia, SC	Karen M. Livingstone, #43280	West Jefferson, NC
Michael Cirillo, #44979	Apex, NC	Madison S. Locklear, #25121	Charlotte, NC
Sabrina Green Cooper, #14239	Gastonia, NC	Tyler Marie McCoy, #44455	Mount Pleasant, SC
Teresa Davis Crouch, #18362	Garner, NC	Erica Cobbins McDowell, #25962	Alexandria, VA
Lisa Jane Cunningham, #38986	Shady Valley, TN	Kenneth Morris O'Connell, #5855	Charlotte, NC
Donna Meredith DeSouza, #17617	Charleston, SC	Ewa Aleksandra Pszenny, #34618	Pinehurst, NC
Joanne Holbrock Elliott-Perry, #37292	Lexington, NC	Ricky Rhyne, #16892	Statesville, NC
Elisa Frey Fernbach, #41041	Winston-Salem, NC	James Richard Rouse, #12107	Wilmington, NC
Eric Francis Heintschel, #25323	Charlotte, NC	Cher Connard Savas, #39914	Charleston, SC
Nicole Lindley Hendren, #24536	Raleigh, NC	Oluchi Rebecca Taylor, #45649	Kingsport, TN
Randy Lee Hollifield, #14580	Winston-Salem, NC	Scott Michael Wells, #17126	Greensboro, NC
Hugh Glenn Horton III, #15189	Charleston, SC	Dallas Gilbert Whitford Jr., #14709	Raleigh, NC
Sarah Linegar Howe, #31796	Summerfield, NC	Barry Clinton Wilhelm, #17137	Lynchburg, VA
Stephen Merle Huff, #14418	Matthews, NC	John Stephen Wilkinson, #18548	Kernersville, NC
Michael Stuart Jeske, #14309	Clemmons, NC	Ann Ferguson Wilson, #20628	Indian Trail, NC
Sandra Powell Johnson, #14474	Raleigh, NC	Nancy Elizabeth Wright, #16824	Charlotte, NC
Summer Moneak Jones, #45849	Charlotte, NC		



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Certified Public Accountant Examiners  
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## 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