

# 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. 05-2023

## ChatGPT vs. the Uniform CPA Exam

Since it launched in late 2022, ChatGPT, the natural language processing tool developed by OpenAI, has passed the Uniform Bar Exam, the SAT, the Wharton MBA Exam, the verbal portion of the GRE, and 13 AP exams.

But can ChatGPT pass the Uniform CPA Exam? No, at least not in an experiment conducted by Accounting Today in collaboration with Surgent CPA Review. (*Accounting Today*, <https://bit.ly/3NYtHB3>)

The experiment used two laptops, each running a separate ChatGPT 3.5 Pro account. One laptop ran the BEC and FAR sections. The other ran the REG and AUD sections.

When all test sections were completed, ChatGPT's scores were AUD: 46%; BEC: 48%; FAR: 35%; and REG: 39%. Not a single passing score on any section of the Exam.

An American Accounting Association (AAA) study evaluated ChatGPT's performance on accounting-specific content by



feeding it more than 25,000 assessment questions from 187 institutions around the world and cross-referencing the results with the performance of accounting students.

Across all assessments, including audit, financial accounting, management accounting, and tax, students scored an average of 76.7%, while ChatGPT scored just 47.4%. (*Accountancy Age*, <https://bit.ly/3VV2y4b>)

What does this say about accountants and CPAs in particular? They are people with a diversified set of skills. Being a CPA is more than just the numbers. It's about critical thinking. It's about relationships with clients. It's about problem-solving. It's about being a trusted advisor.

There are less than 23,000 CPAs in North Carolina, and North Carolina has the country's 10th largest population of CPAs. It's a special profession, one to be a proud participant of. Take a moment and congratulate yourself for what you do every day.

Like Yogi the Bear used to say, "It's because I'm smarter than the average bear." Or ChatGPT, at least for the time being!

### CPA Exam Credit Window

On April 24, 2023, NASBA (National Association of State Boards of Accountancy) issued a press release that stated the NASBA Board of Directors "voted to adopt an amendment to UAA Model Rule 5-7. The amendment increases the length of conditional credit from 18 months to 30 months."

NASBA's UAA Model rules are merely recommendations to Boards of Accountancy; they are not binding on any Board of Accountancy. Each Board of Accountancy adopts its own rules relevant to the Uniform CPA Exam, CPA licensure, etc.

With the new amendment proposed by NASBA, as well as the desire by Boards of Accountancy to maintain uniformity when possible, the Board reviewed the matter at its May meeting and agreed to consider a rule change.

However, any change to the Board's rules (North Carolina Administrative Code) must follow the rulemaking procedures of the NC Office of Administrative Hearings.

Until notified otherwise, all North Carolina Uniform CPA Exam candidates must comply with 21 NCAC 08F .0105(c)(1), "a candidate shall obtain a passing grade on all sections of the examination within an 18-month period."

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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."

### CURTIS LINWOOD WALSTON, JR., #25391 | CARY, 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 stipulate to the following:

1. Curtis Linwood Walston, Jr., CPA (hereinafter "Respondent"), is the holder of North Carolina certificate number 25391 as a Certified Public Accountant.
2. On July 25, 2022, the Board received a complaint against the Respondent from the owner of a company (hereinafter "Complainant"). The Complainant acquired the company (hereinafter "Company") on April 1, 2022, and at that time, the Respondent was in the role of Controller.
3. The Complainant alleges that the Respondent failed to remit state and federal taxes on the Company's behalf; failed to make the employee and Company matching contributions to retirement accounts; failed to contribute to the Company healthcare savings account on behalf of the Company's employees; and failed to pay vendors. The Complainant further asserts that the Respondent converted company funds to his own use.
4. The Respondent has neither admitted nor denied the Complaint allegations.
5. 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 hearing, the allegations set forth above could constitute violations of Rules 21 NCAC 08N .0201 (Integrity), .0202 (Deceptive Conduct), .0203 (Discreditable Conduct), and .0212 (Competence).

3. Per N.C. Gen. Stat. §93-12(9), and also by virtue of the Respondent's consent to this 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 Certified Public Accountant certificate issued to the Respondent, Curtis Linwood Walston, Jr., is hereby permanently revoked.
2. The Respondent must return his certificate to the Board within fifteen (15) days of his receipt of the Board's notification of its approval of this Consent Order.
3. 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 in any other manner, nor shall the Respondent claim or attempt to use any practice privileges in any other state based upon his permanently revoked North Carolina certificate.

### CPA Exam Fees Effective August 7, 2023

Effective August 7, 2023, the Uniform CPA Examination section fees will increase. The Board's administrative fees are not changing.

Applications postmarked on or before August 4, 2023, will be processed using the current fee schedule. Applications postmarked on or after August 7, 2023, will be processed using the new fee.

Please email your CPA Exam questions to Phyllis Elliott, the Board's Exam Specialist, at [phyllise@nccpaboard.gov](mailto:phyllise@nccpaboard.gov).

	Applications postmarked on or before August 4, 2023	Applications postmarked on or after August 7, 2023
Initial Exam Application	\$230.00	\$230.00
Re-Exam Application	\$75.00	\$75.00
AUD	\$238.15	\$254.80
BEC	\$238.15	\$254.80
FAR	\$238.15	\$254.80
REG	\$238.15	\$254.80

## Comments Requested on Proposed Changes to Board Rules

The Board will conduct a public rulemaking hearing on Tuesday, June 20, 2023, on proposed changes to 21 NCAC, Chapter 8, *Certified Public Accountant Examiners*.

If approved, the changes would take effect September 1, 2023.

The proposed changes are available from the Resources page of the Board's website, [nccpaboard.gov](http://nccpaboard.gov).

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

Mail: Rulemaking  
NC CPA Board  
PO Box 12827  
Raleigh NC 27605-2827

Fax: (919) 733-4209

Email: [dnance@nccpaboard.gov](mailto:dnance@nccpaboard.gov)

The public is invited to attend the rulemaking hearing. If you plan to attend the hearing to speak on the rules, please notify the Board 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.

### JAMIE MACRAY MILLER, #34564 | JAMIE M. MILLER, CPA, PLLC | SPRUCE PINE, 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. Jamie MacRay Miller, CPA (hereinafter "Respondent"), is the holder of North Carolina certificate number 34564 as a Certified Public Accountant.
2. Jamie M. Miller, CPA, PLLC (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 December 17, 2019, the Respondent Firm received a peer review report which noted that, "the non-profit financial statements of a compilation without disclosure and review engagements are not updated for the new non-profit standards subsequent events [and] the accountant's review report did not indicate the degree of responsibility it was taking on supplemental information accompanying the financial statements."
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 being unaware of the further steps required upon the completion of the review as the reason the Respondents failed to notify the Board of the failed peer review.
8. The Respondent Firm has indicated that it will no longer be performing any compilation services subject to peer review.

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 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.

## BRENT EUGENE HANSEN, #31994 | BRENT E. HANSEN, CPA, PLLC | HUNTERSVILLE, 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. Brent Eugene Hansen, CPA (hereinafter "Respondent"), is the holder of North Carolina certificate number 31994 as a Certified Public Accountant.
2. Brent E. Hansen, CPA, PLLC (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 its engagement peer review for the period ended April 30, 2017, with an acceptance letter date of August 10, 2017.
5. The Respondents failed to submit to the Board a package to include the Peer Review Report, Letter of Response, and Final Letter of Acceptance as required by Board rules for all failed and second passed with deficiencies reports.
6. The Respondent asserted that it was his recollection that he faxed the required information to the Board staff as requested five years ago. However, the Board's files do not reflect the receipt of a fax from the Respondent.
7. The Respondent Firm no longer performs any services subject to peer review oversight.
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 Rule 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.

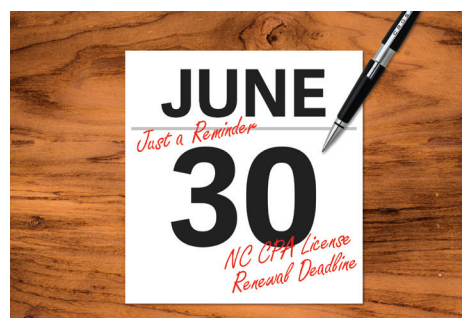
### My CPA Story: Claude Phenix

I am a native of Columbia, SC. As a boy, starting around the age of eight, I would go to the post office with my mother every April 15, usually at 9 pm or later; she procrastinated filing the personal tax return for her and my father. She would take me along so I could hand the federal and state tax returns to the postal employee standing on the curb to receive the returns for same-day posting (to beat the deadline). I decided then that tax was fun; I got to stay up late!

I recently retired after 42 years of being involved in corporate tax for five different companies. I have two sons who are CPAs in Kentucky and work in the tax field. One of my daughters worked her way through college by working for a CPA firm during tax season. Being a CPA is truly a family affair for us!

We love to talk code sections at family dinners. Of course, everyone else immediately leaves the room! Our lives don't seem so taxing because tax has provided us with a good living.

*Mr. Phenix was licensed as a North Carolina CPA in June 1982. In May 2023, the Board approved his request for inactive status.*



June 30, 2023, is the deadline for renewing your CPA license for 2023-2024. The renewal link is in the "How Do I" box on the homepage of the Board's website, [nccpaboard.gov](https://nccpaboard.gov). Please email your certificate renewal questions to the Board's Licensing Manager, Buck Winslow, at [buckw@nccpaboard.gov](mailto:buckw@nccpaboard.gov).



## Staff Spotlight: David R. Nance, CPA

**How long have you been with the Board? What is your role with the Board?** I started with the Board as the Deputy Director on August 1, 2012, so I am working on my 11<sup>th</sup> year with the Board. Time really flies.

I was appointed the Board's Executive Director as of January 1, 2022, following in the footsteps of longtime Executive Director Bob Brooks. Having spent almost ten years working with Bob, I was fully aware of all the job responsibilities.

**What are your duties with the Board?** Supporting licensees and applicants is important, but protecting the public is the first order of business for the Board. With that said, my duties include involvement with the CPA Exam and license application processes, overseeing the Board's administrative operations, using my CPA background within the Board's disciplinary processes, and supporting the CPA profession in various interactions.

**What is a typical day for you at the Board?** A typical day involves all the above and not getting to the first thing on my "things to do today" list until the end of the day, or not.

**What do you like about your job?** I like the variety of activities I get involved in daily, as something new is always "the special of the day." But I mainly enjoy interacting with the staff here at the Board that works diligently on behalf of licensees and the public and with the CPA licensees who are performing great things for the public every day.

**What has surprised you about working for the Board?** We tell everyone that you only want two letters from the Board: "Congrats, you passed the Exam," and "Congrats, here is your CPA license." During my 30 years working at the Office of the State Auditor, I did not want the Board to know my name! But after coming to work with the Board, I realized that it performs essential work on behalf of the profession. We are the link between the profession's past, present, and future. The Board plays a vital role in shaping what that looks like for everybody.

**What do you want people to know about the Board?** The North Carolina CPA Board is one of the most respected boards in the country. Board members are engaged, the staff is experienced and professional, and we come to work every day with the intent to maintain the value of the CPA license that everyone worked so hard to achieve.

**What advice would you give someone interested in becoming a CPA?** The CPA is the gold standard of the financial professions. Those three letters bring you instant respect from those in the room. It's just the starting point

for bigger things to come because, to me, the CPA speaks to the person's skill set. CPAs are problem-solvers, and we all know that is something needed in great supply in today's world.

**What would you like people to know about you?** I have a blended family of Susan (wife) and her two adult kids (Caitlin and Michelle), my three adult kids (Connor, Larkin, and Carson), and dog Guinness - the ruler of the house. My only hope for a CPA out of the bunch is Carson, who is in his last year of the MSA at ECU.

I have a 1960 Horizon blue (Carolina) Corvette and a 1966 Carolina blue Mustang in my garage. You may see me kicking around in one of the old cars at the local Lowe's or Home Depot.

I've been accused of collecting a variety of things, from magazines to coins to collector cards. Let's just say my kids may have a wild time on eBay with the inherited trinkets.

**What do you like to do away from work?** It is hard to beat a lazy day on the beach, sand in the toes, some beach tunes in the background, and a cold beverage in your hand. I've got some former Board members that will say Amen to that. If not beaching it, you may find me on a 5k run as I find that I can solve all my problems during the run; they just return when I get back home.

**What is something you are proud of?** After graduating from Carolina, I was not particularly interested in obtaining my CPA. My mother, on the other hand, told me in no uncertain terms that they sent me to school to be somebody, including a CPA. So, I said yes, ma'am, and accomplished that (1986).

But I'm most proud that my dad, an accountant at the time, decided that he, too, could become a CPA. And he got it done, too (1993). It is a testament that if something is worth working towards, you can obtain it with enough grit and determination. That is what we tell Exam candidates in our presentations today; becoming a CPA is not easy, but it is well worth the effort when you complete the journey!



## In Memoriam: Nathan Taylor Garrett Sr.

Nathan Taylor Garrett, Sr., 91, a former State Board of CPA Examiners member, passed away on April 26, 2023. Governor James Martin appointed Mr. Garrett to the Board in 1986 and reappointed him in 1989.

A 1952 Yale graduate, Mr. Garrett served in the Army during the Korean War. After his discharge from the Army, he studied accounting at Wayne State University. Mr. Garrett received his Juris Doctorate from North Carolina Central University School of Law in 1986.

In 1961, under the tutelage of Richard H. Austin, the first African American CPA in Michigan, Mr. Garrett became the fifth African American CPA in Michigan. In 1964, he became one of the first African American CPAs in North Carolina. Mr. Garrett opened the first Black-owned accounting firm in North Carolina; the firm later became the largest minority-owned firm in North Carolina.

Mr. Garrett was the first African American elected President (now known as Chair) of the National Association of State Boards in Accountancy (NASBA). In 2008, he received the Center for the Public Trust's Being a Difference Award for his work promoting ethical leadership and diversity.

The North Carolina Association of Certified Public Accountants (NCACPA) presented Mr. Garrett with its Lifetime Achievement Award in 2010. The *Triangle Business Journal* honored him with the Lifetime Achievement Award at its 2015 Leaders in Diversity event.

Mr. Garrett is survived by his wife, Wanda Jones Wofford Garrett, son Devron Garrett, daughter Shahida Mausi, son Nathan T. Garrett Jr., seven grandchildren, and 13 great-grandchildren.



Mr. Garrett

## CPA CERTIFICATES ISSUED

On April 20, 2023, the Board approved the following individuals for North Carolina CPA licensure:

Joseph Quinton Adams	Barbara Joan Entwistle	Debra R. Kus	Mark Thomas Schreiber
Adrienne Rose Alguadich	Robert Winston Eskridge	Dharmesh Maganlal Lakhani	Katelyn Christine Schubel
Brice McCay Andracchio	Daniel Joseph Feyka	Kimberly Nicole Lane	Kristina Theresa Schuster
Nicolas Savvas Andreou	Weronika Anna Goehring	Sarah Katherine Link	Charles Everett Simpson III
Audrey Metzger Bailey	Daniel Haimov Goldstein	Dean Alexander Lorentzson	Madeline Marie Skaife
Ronald King Bangco	Jacob Daniel Goodman	Linda Beatrice Masters	Deveron Shane Smith
Jonathan Giroux Beck	Kyle Joseph Gosland	Tina Louise McKinney	Cody Jacob Squires
Christine Ann Bell	Sharon Gladys Gostomski	Patrick Joseph McLaughlin	Haley Grey Barnes Steed
Peter Samuel Bonacci II	Jieling Gui	Kadie Alisha Mennell	Katherine Ward Stogner
Thomas Stanton Brown	Charles Frederick Gund III	Corey Michael Michocki	Daniel Timothy Sullivan
Johnny Kenneth Bryant	Stephen Capps Harris	James LeGrand Mohr	Kensley Jeanette Sutton
Amanda Leigh Burchell	Luke Trapier Hart	Jonathan Montes	Renee Ann Tessman
Chase Matthew Clark	Oxana Sergeyevna Hendrix	Anthony Morales-Gaxiola Jr.	Joel Lucaya Thum
Jordan Robert Coschigano	Cameron Drew Hill	Kevin Kwok-Wei Ng	Tijana Uzelac
Rachel Kanesha Coulanges	Virginia Shogry Hill	Daniel Patrick Nuccio	Patric Michael Valentino
Jesus Alberto Cruz Cortez	Meghan Irey Holben	Cara Pratt Oates	Juan Camilo Vigoya Astroz
Eva Gabriela Cruz Rivera	Tiancheng Huang	Jose Arturo Olivares	Michael Stuart Walker
Lifaver Trujillo Cubillos	Mark Andrew Jones	Bailey Thomas Ormond	David Z. Wang
Austin Hunter Dail	Justin Alan Keller	Michelle Ospina	Cecilia Gay Watson
Daniel Connor Deas	Peter Robert Kelly	Alexander Palumbo	Susan Paula Wells
Donald Brown Deeds III	Capron Grace Kester	Sally Jane Parker Nobling	Elizabeth Pepe Wilkerson
Hunter Robert Del Valle	Alexander Joseph Kilinski	Collin James Peterson	Andrew David Willey
Dustin Warren Dodson	Nicholas James Kirkendall	Taylor Elizabeth Peterson	Grant Phillip Wirth
Cheryl Lindsey Drogan	Philip John Kirkland	Matthew Clifford Pruitt	Jessica Kylea Womack
Maxwell Whitfill Duncan	Beatrice Kalekye Kithandi	Corbin Hope Rice	Christopher Thomas Yoo
Krista Noel Edoff	Jessica Rae Klisch	Matthew Orion Rolland	Nicholas C. Yzzi
Khalid Maged Elshaikh	Christopher James Krebs	Zachary Allan Rutledge	
Stephanie Denise Entrup	Joanne Kuong	Michele Ann Salisbury	

## CPA CERTIFICATE RECLASSIFICATIONS

On April 20, 2023, the Board approved the applications for CPA certificate reclassification submitted by the following individuals:

### Reinstatement

Douglas William Bazley, #32667	Asheville, NC
Lucinda Lee Fraley, #25106	Salisbury, NC
Bernadette Marie Geis, #29157	Atlanta, GA
Karen M. Livingstone, #43280	West Jefferson, NC
Cassandra Hux Sampson, #24933	Greensboro, NC
Marion McLean Sims, #37228	Charlotte, NC
Jerry Neil Smith, #13392	Atlanta, GA

### Reissuance

Adam Michael Sawchak, #40575	Cary, NC
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## SUCCESSFUL EXAM CANDIDATES

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

Nicole Rae Adams	Johnathon Aubrey McAllister
Ayesha Fahmeeda Alexander	Carol-Anne Rollins Obusek
Brian Edmond Baccaglioni	Ryan Allen Pete
Scott Ryan Buckstad	Jake Walter Petrillo
Shirley Enid Chiari	Austin Glenn Russell
Patricia Grace Costagliola	Max Brian Shakun
Austin Hunter Dail	Deveron Shane Smith
Reema Sandipkumar Desai	Mark Robert Smith
Rebekah Elizabeth Drum	Sheila Greene Snyder
Jessica Ann Dugan	Katherine Ward Stogner
James Douglas Eldridge	Jerrell Morris Underwood III
Regina Susan Eyes	Kathryn Elizabeth Watson
Susan Sharpe Hutchins	Kayla Champion Webb
Amy Elizabeth Lamp	Kyrsten Bailey Whittington
Emily Sue Loehrke	Adrian Elizabeth Wilmsen

If you are a North Carolina candidate who passed the Exam in March 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).

## 50 Years of NC CPA Licensure

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

Robert Franklin Colwell  
Stephen Wayne Stuart



## Inactive Status

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)].

Douglas Charles Angle, #43606.....	Long Island City, NY	Deborah Lowder Hildebran-Bachofen, #11282.....	Raleigh, NC
Jay Bruce Behrens, #27434 .....	Hendersonville, NC	David Walter Hitchcock, #17645.....	Asheville, NC
William Proctor Benjamin, #13939 .....	Greensboro, NC	Ocie Kyle Hogan III, #14675.....	Beaufort, NC
Dianne Hahn Berberich, #17614 .....	Jamestown, NC	Glenda Averette Hughes, #19853 .....	Fuquay-Varina, NC
Jacob Tim Bishop, #45480 .....	Houston, TX	William Rhett Hutaff III, #13061 .....	Charlotte, NC
Lisa B. Boylen, #15835.....	Lexington, NC	Leslie Alden Johns, #29395.....	Livermore, CA
Tracy Jordan Braswell, #25163.....	Waxhaw, NC	Norman Leroy Kauffman, #23598.....	Clyde, NC
Linda L. Bridges, #36064.....	Greensboro, NC	David Robert Key, #23997.....	Belmont, NC
Jack Andrew Burger, #19483.....	Charlotte, NC	Alison Mathews Ko, #44327.....	Wildwood, MO
Burton Heyward Calvert Jr., #13829.....	Golden, CO	Renata Ghita Lynn, #15816.....	North Myrtle Beach, SC
Amy Elizabeth Cathell, #19733.....	Charlotte, NC	Carol E. Martin, #29644.....	Wilmington, NC
Amy Merricks Chandler, #39373 .....	Keeling, VA	Abigail Catherine Meirink, #44208 .....	Chicago, IL
Michele Sunda Clarkson, #23971 .....	Winston-Salem, NC	Julie Ann Miller, #26478.....	Leland, NC
Larry Downing Cyrus, #24055.....	North Myrtle Beach, SC	David Justin Mills, #20415.....	Winston-Salem, NC
Debra Spainhour Daniel, #13181.....	Myrtle Beach, SC	Kevin John Munn, #17819.....	Linville, NC
Dzenana Dzanic, #40822.....	Alexandria, VA	Martha Susan Nifong, #12772.....	Raleigh, NC
Laina Biglow Faulk, #38669.....	Chicago, IL	Douglas Eben Page, #18880.....	High Point, NC
Debra Barker Ferguson, #21474.....	Oxford, NC	Oscar Arnulfo Perla, #39202.....	Columbia, MD
Henry Garland Granger III, #11776.....	Greensboro, NC	Kathleen Muller Stefanick, #36214 .....	Raleigh, NC
Karen L. Gring, #29017.....	Raleigh, NC	James Swain Thore Jr., #16271 .....	Kernersville, NC
James Russell Hardin, #15989.....	Pensacola, FL	Lou Ann Guy Vincent, #14400 .....	Cary, NC
Richard Warren Hartzell, #31283 .....	Cedar Grove, NC	Helen Koop Vozzo, #16272 .....	Raleigh, NC
Deborah Lynn Hawkins, #17017.....	Biltmore Lake, NC	Jacob Cole Walker, #4383.....	Winston-Salem, NC
Stephen Jude Hawkins, #16676.....	Pfafftown, NC	Wayne Lewis Wilson, #1183.....	Sunapee, NH
Emily Katherine Henson, #39453 .....	Talbot, TN		



## State Board of CPA Examiners

### Board Members

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## 2023 Dates to Remember

*Dates, times, and locations are subject to change.*

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
Sept. 25, 2023	Board Meeting, Boone