



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 • No. 7-2023



Options for Meeting the Work Experience Requirement for NC CPA Licensure

To be eligible for an original North Carolina CPA license, a person must meet the three E's: Education, CPA Exam, and Experience before submitting their application to the Board.

Education and Exam are the qualifications that prepare someone to become a CPA; experience is the work someone performs that allows them to learn and practice the skills and knowledge necessary as a CPA.

Most applicants complete North Carolina's work experience requirement (as defined in NCGS 93-12) by working in public accounting at a CPA firm or working in the field of accounting.

The experience equates to working one year full-time under a validly licensed CPA's direct supervision. The Board defines "full-time" as 52 weeks with a minimum of 30 hours per week.

But there are other ways to obtain experience that qualifies an applicant for original North Carolina CPA licensure. An applicant can get experience by working four years in accounting, even if the applicant's supervisor is not a CPA.

Educators can obtain experience by teaching accounting courses at universities or community colleges. Or an applicant can demonstrate meeting the experience requirement through a combination of any of the above means.

For example, an applicant may have 11 months of experience working at a CPA firm under the direct supervision of a CPA but receives an offer to work with a client—an offer that is too good to decline.

The applicant moves into the private sector handling all the accounting functions for their new employer but is no longer directly supervised by a CPA. This experience would fall under the definition of experience gained in accounting.

The applicant must obtain at least four (4) months of experience in their private sector job (a 4:1 ratio for experience not earned under the direct supervision of a CPA) before applying for an original NC CPA license.

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CPA Exam Credit Extensions

Over the past few months, there has been a lot of talk about the 2024 CPA Exam, credit extensions, and a proposed 30-month Exam credit window.

It can be confusing, so here's a summary of what the Board is doing to help candidates transition to the new CPA Exam and stay in the CPA pipeline.

Any time there is a significant change to the CPA Exam, testing schedules and score releases are affected.

With the new CPA Exam, candidates temporarily will have limited opportunities to take the Core sections (AUD, FAR, and REG) and the new Discipline sections (BAR, ISC, and TCP).

The AICPA anticipates that scores will be released once per test section per quarter due to necessary standard-setting analyses and activities.

To counteract those delays, the Board has adopted a policy that

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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."

JOHN THOMAS DECKER, #41435 | WINSTON-SALEM, NC

THIS CAUSE coming before the North Carolina State Board of Certified Public Accountant Examiners (the "Board") at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, at public hearing ("Hearing"), with a quorum present, the Board finds, based on the evidence presented at the Hearing on May 22, 2023, that:

FINDINGS OF FACT

1. The Respondent is the holder of a certificate as a Certified Public Accountant in North Carolina.
2. The Board has jurisdiction over the Respondent and the subject matter of this action.
3. The Respondent received at least fifteen (15) days written notice of the Hearing. The notice was achieved by serving a Notice of Hearing by personal service, certified mail, or other method of delivery authorized by N.C. Gen. Stat. §150B-38(c).
4. Venue is proper and the Hearing was properly held at 1101 Oberlin Road, Raleigh, North Carolina.
5. The Respondent did not object to any Board Member's participation in the Hearing of this matter.
6. The Respondent was not present at the Hearing and was not represented by counsel.
7. On June 30, 2022, the Respondent renewed his CPA certificate and confirmed that he had completed his CPE requirement for 2021.
8. The Respondent was subject to the 2020 and 2021 Letter of Warning CPE Audit. The Respondent did not provide documentation to substantiate completion of the Board's annual forty (40) hour CPE requirement for 2021. Respondent had twenty (20) hours of carry-forward from 2019 and provided documentation for twenty-two (22) additional hours for his 2020 requirement due to his MBA coursework. For 2021, Respondent had two (2) hours of carry-forward from 2020 and twenty (20) additional hours taken in November and December of 2021, leaving him eighteen hours short of the 2021 requirement.
9. The Respondent did not complete the required hours because, per the Board's rules, he was only able to use a portion of his MBA coursework taken during 2020 for CPE purposes.
10. The Board staff mailed correspondence to the Respondent on January 24, 2023. That communication had a response date of February 4, 2023. The Board followed up with a certified mailing on February 8, 2023. That communication had a response date of February 22, 2023. Staff also sent email correspondence to the Respondent.
11. The Respondent did not provide a response to those communications.

CONCLUSIONS OF LAW

1. Per N.C. Gen. Stat. §150B-42, this Board Order constitutes a Final Agency Decision of the Board.
2. The Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 8 of the North Carolina Administrative Code. Pursuant to N.C. Gen. Stat. §93-12(9), the Board has the authority to impose discipline upon the Respondent and Respondent's certificate and to impose civil monetary penalties.
3. The Respondent's actions, as set out above, constitute violations of 21 NCAC 08N .0202(a), .0202(b)(3), .0202(b)(4), and .0206.

BASED ON THE FOREGOING, the Board orders in a vote of seven (7) to zero (0) that:

1. The Certified Public Accountant certificate issued to the Respondent, John Thomas Decker, is hereby permanently revoked.
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 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.

Disciplinary Actions
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Letters of Demand

On July 3, 2023, the Board mailed Letters of Demand to about 500 North Carolina CPAs who failed to renew their CPA certificate or request inactive status before July 1, 2023.

Failure of an individual to complete the certificate renewal or to request inactive status within 30 days of the Letter of Demand automatically results in forfeiture of the CPA's certificate, as required by NCGS 93-12(15).

Upon forfeiture of a certificate, the individual cannot use the CPA title in any way, and they must return their CPA certificate to the Board within 15 days of the notice of forfeiture.

The certificate renewal link and inactive status request link are in the "How Do I" box on the homepage of the Board's website, nccpaboard.gov. The online certificate renewal link is available through July 31, 2023.

CPE Audit Orders

The following matters are excerpted from Consent Orders issued by the Board in response to the findings of the Continuing Professional Education (CPE) audit. 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.”

Olufemi D. Aina, #43207 Fuquay-Varina, NC

The Board opened a case against Olufemi D. Aina (“Respondent”) for failure to complete the CPE required to renew their North Carolina CPA license.

When completing the 2020-2021 individual certificate renewal, the Respondent stated they had completed the CPE required for certificate renewal.

As part of the CPE audit, the Board staff asked the Respondent to provide certificates of completion for the CPE reported to meet the 2019 and 2020 requirements. The Board, in its review of the documents submitted by the Respondent, determined that the Respondent was unable to substantiate the completion of the CPE hours claimed.

The Respondent’s action, as set out above, constitutes violations of 21 NCAC 08N .0202(a), .0202(b)(3), and .0202(b)(4). In lieu of further proceedings, the Board and each Respondent agree to the following:

The Respondent’s CPA certificate is suspended for one (1) year; however, the suspension is stayed. The Board will lift the stay if the Respondent engages in further violations of the Board’s Rules of Professional Ethics and Conduct. The Respondent shall pay a one thousand dollar (\$1,000) civil penalty.

Linda S. Swain, #32108 Wilmington, NC

The Board opened a case against Linda S. Swain (“Respondent”) for failure to complete the CPE required to renew their North Carolina CPA license.

When completing the 2020-2021 individual certificate renewal, the Respondent stated they had completed the ethics CPE required for certificate renewal.

The Board, in its review of the documents provided by the Respondent and the Alaska Board of Accountancy, determined that the Respondent did not timely complete the 2021 ethics CPE requirement.

The Respondent’s actions, as set out above, constitute violations of 21 NCAC 08N .0204, .0202(b)(4), and .0203(b)(5). In lieu of further proceedings, the Board and the Respondent agree to the following:

The Respondent’s CPA certificate is suspended for one (1) year; however, the suspension is stayed. The Board will lift the stay if the Respondent engages in further violations of the Board’s Rules of Professional Ethics and Conduct. The Respondent shall pay a one thousand dollar (\$1,000) civil penalty.

CPA Exam Fees Effective August 5, 2023

	Application Post-marked on or before August 4, 2023	Application Post-marked on or after August 5, 2023
Administrative Fees		
Initial Exam Application	\$230.00	\$230.00
Re-Exam Application	\$75.00	\$75.00
Section Fees		
AUD	\$238.15	\$254.80
BEC	\$238.15	\$254.80
FAR	\$238.15	\$254.80
REG	\$238.15	\$254.80

September Board Meeting

The Board will conduct its September 25, 2023, meeting on the campus of Appalachian State University in Boone.

The meeting starts at 2:00 p.m., and is open to the public.

For more information, check the Board’s website, nccpaboard.gov, or contact the Board at communications@nccpaboard.gov.



SHELLY DEVINE LANDS, #15862 | CHARLOTTE, 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. Shelly Devine Lands, CPA (hereinafter “Respondent”), is the holder of North Carolina certificate number #15862 as a Certified Public Accountant.
2. The Board received a complaint from a consumer (“Complainant”) alleging that the Respondent had utilized a third party to assist with providing his bookkeeping work without written consent.
3. The Respondent asserts that the Complainant knew that a contractor was assisting with the performance of his bookkeeping work. However, the Respondent admits that the Complainant was not provided with a written disclosure that the contractor would be assisting with the bookkeeping work.
4. 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:

Work Experience Requirement

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When submitting their application for original NC CPA licensure, the applicant would include two Experience Affidavits—one from each employer. The Board staff would verify that the combination of experience meets the statutory requirements (NCGS 93-12) for work experience.

The Board also allows a CPA license applicant to meet the experience requirement through part-time work and internships. Part-time work (less than 30 hours per week) is converted to the full-time equivalent when calculating the overall experience earned.

Applicants for CPA licensure come from various backgrounds and circumstances, and the Board’s application documents provide a means for adequately identifying the experience obtained to demonstrate the knowledge necessary in the CPA profession.

Please contact Alice Grigsby, Licensing Specialist, at aliceg@nccpaboard.gov or Buck Winslow, Licensing Manager, at buckw@nccpaboard.gov with questions about meeting the Board’s work experience requirements for original North Carolina CPA licensure.

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. Per 21 NCAC 08N .0214: A CPA shall provide a written disclosure to the client that he or she is using a third-party provider to assist the CPA in providing any professional services to the client.
3. Bookkeeping constitutes a professional service to the client.
4. An independent contractor constitutes a third-party provider for the purposes of 21 NCAC 08N .0214.
5. The Respondent’s failure to provide written disclosure to her client in advance of utilizing the services of a third party constitutes a violation of 21 NCAC 08N .0214.
6. 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 Respondent, Shelly Devine Lands, CPA, is hereby censured.

2023 Exam Score Release Dates	
If the AICPA receives your data file by:	Your target score release date is:
July 23, 2023	August 8, 2023
August 15, 2022	August 23, 2022
September 7, 2023	September 15, 2023
September 30, 2023	October 10, 2023
October 19, 2023	November 3, 2023
October 31, 2023	November 8, 2023
November 26, 2023	December 5, 2023
December 15, 2023	December 27, 2023
Follow NASBA on Twitter (@NASBA) for score release updates.	

SUCCESSFUL CPA EXAM CANDIDATES

The following North Carolina candidates passed the Uniform CPA Exam between April 1, 2023, and May 31, 2023:

Ashlyn Elizabeth Jennifer Allen
Sarah Margaret Benoist
Matthew Marshall Brunner
Nicholas James Burda
Bruce Almont Yeh Campos
Grace Isabel Castaneda
Thomas Stewart Coleman
Michael Dejulio
Isabelle Irene Dotlich
Jackson Stephen Dye
Blake Arthur Harrington
Spencer Meyer Harris
Sophia Noelle Hatchell

Joshua Kevin Head
Pablo Federico Hernandez III
Leigh-Anne Hughey Huffman
Megan Lohraine Jansen
Ronald Frederick Keller
Erin Susanne Lowdermilk
Kenneth Jackson Lutz
Gavin Daniel Mahony
Bryson Cole Mosteller
Merilee Ann Newman
Grzegorz Niebylski
Randy Ramnaraish Ramchal
Alexander Wayne Ramsey

Daniel Adam Reinhard
Erin Colby Ressler
Jacob Alan Richburg
Alexis Noelle Roberts
Rebecca Christina Rowe
Stephen Elom Sackey
James Benjamin Stevens Jr.
Andrea Broadhurst Taylor
Angie Dione Tucker
Vijay Jonathan Virmani
Chavon Monique Westmoreland
Lexia Jade Wingler

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

Licensing Activity

Certificate Reclassifications

On June 20, 2023, the Board approved the following applications for reclassification of their CPA certificate:

Reinstatement

Carolyn Ashley Ward, #36929 Hampstead, NC

Reissuance

Michael Blair Hughes, #34180 Huntersville, NC

CPA Certificates Issued

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

Brendan Thomas Anderson
William James Burton
Rio Dalton Chamberlain
Leah Marie Ford
Whitney Nicole Gagon
Krzysztof Garnek
Isabel Golecruz
Leigh Gilmore Kagan
Joshua Daniel Milan
Janki Jayesh Mor
Ashlyn Elizabeth Muncy
Anthony James Pichirallo Jr.
Kyle Bernhard Schindler
Michael Richard Shuster
Alexander Franklin Smith
Keegan Lamar Smith
Meredith Emily Smith
Quinten Reece Squires
Bradley William Stanton
Jeffrey Allen Trayer
Matthew Bryan Tyndall
Kayla Champion Webb

CPA Exam Credit Extensions

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allows candidates with CPA Exam credit(s) on January 1, 2024, to have those credit(s) extended to June 30, 2025. This is an automatic extension; candidates do not need to request it.

NASBA plans to update score sheets to reflect the new expiration dates, but if not, the Board's official records will show the new score expiration date.

In May, the Board announced it would move from an 18-month CPA Exam credit window to a 30-month credit window for North Carolina candidates.

Although the Board must go through the rulemaking process with the North Carolina Office of Administrative Hearings to amend 21 NCAC 08F 21 NCAC 08F .0105, *Conditioning Requirements*, some candidates may be eligible for the 30-month credit window now.

The Executive staff is authorized to review, upon request, a current North Carolina candidate's CPA Exam history to determine if the 30-month score window would assist them in completing the CPA Exam.

If a North Carolina candidate sat for the CPA Exam in January 2021 or later and lost credit for a section, they may ask for a review of their CPA Exam history to determine if the Board can reinstate the expired credit.

To request a review, a candidate should send their full name, the CPA Exam section(s) passed but expired, and, if available, a copy of the score notice showing when the credit(s) expired to the Board's Executive Director, David R. Nance, CPA, at dnance@nccpaboard.gov.

If the Board reinstates the section credit(s), the Board's official records will indicate the reinstated score, but the NASBA score sheet may not.

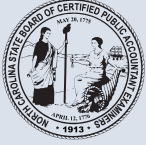
CPA Certificates: Inactive Status

Between June 1, 2023, and June 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)].

Emily Victoria Acker, #38520	Washington, DC	Tracy Rogers Davis, #25075	Simpsonville, SC
Hayes Baxter Adams, #22549	Trinity, NC	Terry Michael Dawkins, #32706	Cashiers, NC
Nicholas Scott Alexander, #38509	Puyallup, WA	John Bennett Dellinger III, #8589	Charlotte, NC
Donna S. Allen, #31345	Candler, NC	Monica Elizabeth Devlin, #43035	New York, NY
Jennifer Marie Allen, #43413	Woodruff SC	Donald Kent DeWoody III, #45946	Bloomington, IN
Jay Allen Anderson, #39127	West Des Moines IA	Michael John Dietrick, #40082	Seattle, WA
Nancy Joyce Anderson, #37175	Colfax, NC	Robert Grant Dinsmore Jr., #15843	Charlotte, NC
Amy Madilyn Andrews, #45576	Whitmire, SC	Stephanie Snyder Dobler, #37246	Charlotte, NC
Shana Wides Angers, #44126	Charlotte, NC	Sherry Yvette Dowell, #16504	Kernersville, NC
Billie Goodman Ausdenmoore, #25953	Cornelius, NC	Susan Greene Dulaney, #17629	Greensboro, NC
George Brooks Baines, #9451	Laurinburg, NC	Dennis William Duquette, #17324	Greensboro, NC
Arnold Mark Barnett, #45449	Overland Park, KS	Michael Patrick Egan, #25475	Denver, NC
Judy Desern Beacham, #10156	Cary, NC	Jared Scott Eliseo, #39517	Atlanta, GA
Jacob Clark Beck, #33738	Greensboro, NC	Craig Allen Ellis, #44581	Pinehurst, NC
Timothy George Becker, #15831	Johnson City, TN	Holly Burt Embt, #37482	Charlotte, NC
Bridget Jennifer Bergin, #42140	Charlotte, NC	Neil Evangelista, #33427	Cupertino, CA
Brett Joseph Bertemes, #45008	Medina, OH	Brian Christopher Evans, #24146	Dallas, TX
Katherine Marie Bierman, #42337	Raleigh, NC	Kristi Anne Fireline, #43695	Crestview, FL
Jovana Bjelica, #42067	Netherlands	Anne Pavloff Firsching, #15363	Raleigh, NC
Kimberly M. Black, #43562	Clermont, FL	Gary Kim Flouhouse, #15852	Marvin, NC
Brantley Joseph Blanchard, #21555	Raleigh, NC	Harry Wayne Floyd Jr., #18587	Charlotte, NC
Sarah E. Blanchard, #29889	Elizabeth City, NC	Nancy Hembree Flynn, #24803	Los Gatos, CA
George William Bohle Jr., #27834	Charlotte, NC	Rebecca Lee Fowler, #19935	Tavernier, FL
Maria Teresa Borja, #28509	Statesville, NC	Guylyn Ann Fraley, #22442	Ash Flat, AR
Larry James Bowen, #5852	Durham, NC	Erin Rachael Freberg, #41910	Lexington, SC
Desiree Conyers Bowling, #30574	Ayden, NC	Patricia Respass Fritz, #30746	Ayden, NC
Jeffrey Stephen Boyd, #19022	Leland, NC	Michael Bryan Funderburg, #45968	Charlotte, NC
Ollie Dee Boykin Jr., #22519	Lucedale, MS	Tanvi Ujjawal Gandhi, #43852	Apex, NC
Carol Ann Keener Bradley, #19123	Saint Marys, GA	Tarynn Nicole Garrett, #41058	Charlotte, NC
John Broughton Brantley, #23243	Columbia, SC	Nancy C. Garrison, #15652	Midland, NC
Collin Andrew Brooks, #46235	Avon Lake, OH	Alfredo Gatto, #23429	Waxhaw, NC
MaryCatherine Radford Brooks, #22275	Valdese, NC	Crystal Leigh Gibson, #36696	Shelby, NC
Deborah M. Brown, #32412	Raleigh, NC	Fawna Lee Goldi-Wasson, #43725	Covington, IN
Frederick Loel Brye Jr., #37766	Elon, NC	Linda Ann Goliver, #41814	Los Angeles, CA
William Bunch, #14555	Chapel Hill, NC	Douglas Wayne Granger, #43487	Cramerton, NC
Nancy Bunn Bunting, #4200	Nashville, NC	Andrew Howard Greene, #40326	Hollywood, FL
Robert Bond Byrd II, #12481	Charlotte, NC	Phillip Robert Greene, #13695	Apex, NC
Lewis Forman Camp III, #16187	Charlotte, NC	Michael Glenn Griffith, #10938	Charlotte, NC
Dean Morrow Carpenter, #39653	Winnabow, NC	Kendrick Roy Grimes, #22296	Durham, NC
Matthew Taylor Carrick, #42982	Fort Worth, TX	Mitchell Clare Grondalski, #29942	Clayton, NC
Tieneke Chelsea Geurts Carver, #36790	Hudson, NC	Lisa Annette Guerriero, #13925	Charlotte, NC
Vincent Henry Catrini, #17785	Suwanee, GA	Cathy Lynn Haley, #23682	Charlotte, NC
Dallas Lynn Chamberlain, #21132	Cornelius, NC	Diane C. Haley, #28786	Raleigh, NC
Iwen Chang, #21183	Cumming, GA	Robert Earl Hanna, #13799	Washington, NC
John Robert Coe, #17707	Acworth, GA	Bradley G. Harris, #25644	Charlotte, NC
Aikaterini Papasaranti Coker, #41407	Fort Mill, SC	Christopher R. Harrison, #31866	Cornelius, NC
Charles Hubert Cole Jr., #24137	Apex, NC	Cassandra Judith Haunt, #43665	Richmond, VA
Stephen C. Corliss, #19275	Asheville, NC	Sharon Frances Hauser, #37629	Etowah, NC
Timothy Charles Cornelius, #20695	Matthews, NC	Angela W. Hayes #30261	Spartanburg, SC
Mary Elise Cox, #12963	Gloucester Point, VA	Suzanna Alexis Head, #13834	Santa Barbara, CA
Willie Ray Creech, #12099	Prospect, KY	Martha Nancy Herndon, #13384	Goldensboro, NC
Luelle Ashby Crumpler, #23320	Lewisville, NC	Seth Benjamin Hersom, #43704	Charlotte, NC
Adrienne L. Crutch, #34166	Baltimore, MD	Matthew Gene Hinson, #35922	Gainesville, FL
John Thomas Cuomo, #27124	Raleigh, NC	Robert Wendell Hogg, #24280	Martinsville, VA
Walter Conaway Davenport, #8813	Raleigh, NC	Jan Hunt Hollar, #15749	Myrtle Beach, SC

Inactive Status, continued from page 6

Thomas Vance Holloman, #14158	Apex, NC	James Cochran Pulsifer, #5531	Clarendon Hills, IL
Rebecca L. Hoover, #27449	Charlotte, NC	Christopher Putnam, #14337	Shelby, NC
Jason Bernard Michael Hopkins, #44026	Greensboro, NC	Keith Shepherd Rainwater, #16400	Columbia, SC
Kenneth Max Hughes, #13101	Asheville, NC	Carl Douglas Ralston, #11745	Statesville, NC
Robert Lee Hunter III, #15673	Charlotte, NC	Rebecca A. Rhodes, #26062	Wilmington, NC
Timothy Paul Isom, #36728	High Point, NC	Delmo Lafayette Risley, #33611	Cornelius, NC
Albert Mitchell Jackson, #18421	Charlotte, NC	Carol Ann Roberts, #44788	Boca Raton, FL
Michael B. Jebsen, #32089	Raleigh, NC	Elaine Kay Martin Roberts, #21510	Greensboro, NC
Robert Jones V, #24425	Denver, NC	James P. Robson, #21421	Charlotte, NC
Ronald Arthur Jordan, #31728	Eckerman, MI	David Domingo Rodriguez, #40651	Charlotte, NC
George Ernest Karnazes, #45460	Charleston, SC	Bryan Bishop Rogan, #42024	Honolulu, HI
Thomas Joseph Kessler III, #45707	Pass Christian, MS	Burnis Cleveland Rollinson Jr., #38906	Mooreville, NC
William H. Kouri Jr., #26816	Charlotte, NC	Sonya Yvette Rorie, #26681	Charlotte, NC
Shilpa Kranti, #35487	Chester, NJ	Otis Strickland Sawyer, #15371	New Tazewell, TN
Kelly Ann Krebs, #42301	Hendersonville, NC	Reyna Nicole Sawyer, #42830	Austin, TX
William Paul Krogseng, #33714	Winston-Salem, NC	Karen Jean Schrimper, #31934	Matthews, NC
Guy Kubi, #40926	Wake Forest, NC	Kim Arleen Seidner, #16269	Tarpon Springs, FL
James Rider Landacre, #7404	Flagler Beach, FL	Cynthia Foster Sherrill, #14342	Lincolnton, NC
Janet Gantt Locke, #14372	Charlotte, NC	Bobby Edward Singletary, #3984	Hamlet, NC
Karen Boykin Lunsford, #21181	Waxhaw, NC	Dan Edwin Slagle, #10415	Raleigh, NC
Laurence Beckley Maddison Jr., #4000	Raleigh, NC	Katelyn LeAnna Smith, #44713	Daphne, AL
Antoinette Majka, #32848	Hillsborough, NJ	Curtis E. Snow, #18341	Millersville, VA
Kevin John Mangan, #13512	Raleigh, NC	Victoria Eve Sorkin, #43081	Chicago, IL
Henry Bivens Mangum Jr., #14744	Greensboro, NC	Robert Michael Spaller, #23968	Jacksonville, FL
Susan Mary Mann, #36841	Neptune Beach, FL	Charlotte Acosta Springer, #17895	Charlotte, NC
Carl A. Margenau, #31536	Ashburn, VA	Robert St. Clair, #14899	Arden, NC
Erik Michael Mate, #39143	Brooklyn, NY	Clarissa Darlene Stephenson, #24380	Benson, NC
Gary Brian McGuffey, #31388	Woodstock, GA	Vernon Alan Stewart, #8643	Goode, VA
David G. McIntee, #32629	Gainesville, GA	William J. Stewart, #28167	Southport, NC
Scott Charles McLean, #36887	Tallahassee, FL	Margaret A. Szewczyk, #35966	Cary, NC
Julie Ann McLendon, #21303	Wilmington, NC	David Charles Taylor, #28026	Rock Hill, SC
Randy Scott McNeill, #16463	Graham, NC	Harriett Elizabeth Thomas, #18088	Marion, NC
William Floyd Melton Jr., #18957	Greensboro, NC	Randall Brent Thomas, #14532	Louisburg, NC
Susan Marlowe Melvin, #30234	Clarkton, NC	Kelsey Briana Thrasher, #39250	Charlotte, NC
Barry Wayne Michael, #12640	Granite Quarry, NC	Alexander Fuentes Tiset, #35544	Lehigh Acres, FL
James Reno Middleswarth, #3529	Charlotte, NC	Teresa June Todd #15906	Charlotte, NC
Louis Carr Mitchell Jr., #11987	Gastonia, NC	Michael Robert Tourtelot, #45451	Davidson, NC
Annie Murphree Moore #41265	Raleigh, NC	Calvin Wade Troup, #44130	Bolivia, NC
Dee Rogers Moore, #28293	Lenoir, NC	Chrissie Anthony Twisdale, #23074	Clayton, NC
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2023 Dates to Remember

Dates, times, and locations are subject to change.

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. 15, 2023	Last Day to Submit Exam Application for BEC
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. 15, 2023	Last Day to Take AUD, BEC, FAR, & REG
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