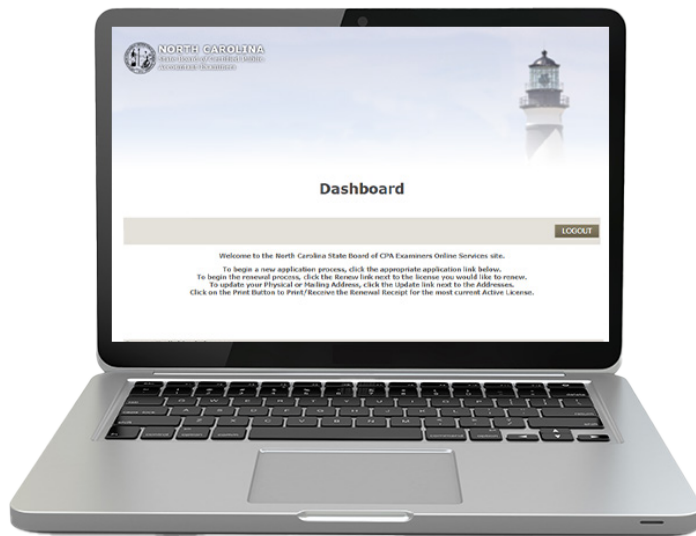




Activity Review

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. 9-2023



Board Moving to Online Self-Service User Portal

Currently, the Board uses a database management system that houses information on North Carolina licensees, CPA license applicants, CPA Exam candidates, and registered CPA firms. The Board is moving many of its processes to an online portal-style platform to provide better service to these stakeholders.

The online portal will provide access to a user dashboard that will serve as a landing point for CPA users to update their personal information, print renewal receipts, and eventually submit applications, and renew their CPA license.

Continued on page 3

In This Issue

Disciplinary Actions	2
In Memoriam: Robert N. Brooks	3
CPA Certificates Issued	4
Successful CPA Exam Candidates	4
Asheville Prometric Test Center Closure	4
Board Member Spotlight: Art Winstead, Jr., CPA	5
CPA Population Stats	6
CPA Certificate Reclassifications	7

New Rules Now in Effect

David R. Nance, CPA, Executive Director

For those people keeping score, the Board finalized its rulemaking requirements, and the amended/adopted rules are in effect as of September 1, 2023. A copy of the Board's rules is available from the Office of Administrative Hearings' website: <https://tinyurl.com/4a42zshv>.

Key highlights of the rule changes include:

- Several amendments recognize more current operating processes for dealing with applicants and changes to the Uniform CPA Examination.
- Rules were updated to provide an internet location whereby persons can access documentation for free versus being directed to hard copies for a standard fee.
- The firm name rule changes bring North Carolina more in line with other jurisdictions/Boards of Accountancy, providing more flexibility in establishing firm names. In addition, the rule gives a broader definition when using terms such as "& Company" that would allow the usage if there were at least one additional employee beyond the CPA firm owner.
- With the retention of client records rule, the changes bring back language that requires that "in the case of joint individual tax returns, each named taxpayer on the return shall be entitled to a copy of the tax returns and supporting schedules from the CPA."
- A CPA-retired status was created to allow North Carolina CPAs to continue being recognized as CPAs after they cease performing professional services. The Board previously only recognized Active and Inactive statuses.
- Rules were created to address services performed under the federal single audit act and the newly created forensic audit standards to ensure North Carolina CPAs perform such services following the proper professional standards.

Board staff is continuously monitoring the ongoing in the profession and working to keep the requirements applicable to NC CPAs current and relevant.

If you have any questions about the new rules, please contact the Board office at (919) 733-4222.

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."

**AGL CPA GROUP, LLC
DULUTH, GA**

**ALAN ROSS & COMPANY, PC
READING, PA**

**BAKER NEWMAN NOYES, P.A. LLC
PORTLAND, ME**

**BOBER, MARKY, FEDOROVICH & COMPANY
AKRON, OH**

**BOLINGER, SEGARS, GILBER, & MOSS, L.L.P.
LUBBOCK, TX**

**CHUGH CPAS LLP
ATLANTA, GA**

**COLBY & COMPANY, PLC
CHESAPEAKE, VA**

**DERMODY, BURKE, & BROWN, CPAS, LLC
SYRACUSE, NY**

**HARVEY GINSBERG & CO., CPAS, P.C.
BRIAR CLIFF MANOR, NY**

**HBME, LLC
BOUNTIFUL UTAH**

**JONES & ROTH, P.C.
BEND, OR**

**KSDT CPA
WESTON, FL**

**PEASE & ASSOCIATES, LLC
CLEVELAND, OH**

**SMITH & HOWARD, PC
ATLANTA, GA**

**THE AMERICAN AUDITORS GROUP, LLC
SPOKANE, WA**

**WENDLING NOE NELSON & JOHNSON, LLC
TOPEKA, KS**

The Respondent Firms listed above have a principal place of business outside of North Carolina and have no office in North Carolina. The Respondent Firms are not registered CPA firms in North Carolina. Each of the Respondent Firms performed at least one (1) audit of a retirement plan ("ERISA audit") sponsored in North Carolina.

The North Carolina Accountancy Act, at N.C. Gen. Stat. §93-10(c)(3), requires firms to provide notice without a fee to the Board prior to performing financial statement audits or other engagements performed in accordance with the Statements on Auditing Standards. The members or partners of the Respondent Firms were unaware of the notice requirement and did not provide the Board with a Notification of Intent to Practice ("Notice") prior to performing the ERISA audit(s). There is no indication that the audits performed by the Respondent Firms were otherwise deficient.

By exercising the practice privilege afforded by N.C. Gen. Stat. §93-10(c) of the Accountancy Act, the Respondent Firms consented to comply with the laws of this State and to be subject to the jurisdiction and disciplinary authority of the Board. The Respondent Firms' failure to comply with N.C. Gen. Stat. §93-10(c) constitutes a violation of 21 NCAC 08N .0213.

In lieu of further proceedings, the Board and the Respondent Firms agreed to remit a civil penalty in the amount of \$1,000 for each instance of noncompliance, as listed in the table shown on the right:

Firm	Civil Penalty
AGL CPA Group, LLC	\$1,000.00
Alan Ross & Company, PC	\$1,000.00
Baker Newman Noyes, P.A. LLC	\$1,000.00
Bober, Marky, Fedorovich & Company	\$2,000.00
Bolinger, Segars, Gilber, & Moss, L.L.P.	\$1,000.00
Chugh CPAs LLP	\$1,000.00
Colby & Company, PLC	\$1,000.00
Dermody, Burke, & Brown, CPAs, LLC	\$1,000.00
Harvey Ginsberg & Co., CPAs, P.C.	\$1,000.00
HBME, LLC	\$1,000.00
Jones & Roth, P.C.	\$1,000.00
KSDT CPA	\$1,000.00
Pease & Associates, LLC	\$1,000.00
Smith & Howard, PC	\$4,000.00
The American Auditors Group, LLC	\$5,000.00
Wendling Noe Nelson & Johnson, LLC	\$1,000.00

In Memoriam:

Robert N. Brooks

Robert (Bob) N. Brooks, former Executive Director of the State Board of CPA Examiners, died on August 27, 2023. Brooks joined the Board staff on April 1, 1986, as Deputy Director and served as Executive Director from April 1, 1991, until his retirement on December 31, 2021. He was a lifelong Raleigh resident and an NC State University alum.

Mr. Brooks' dedication to the CPA profession was well known, and he served as a mentor to many Board of Accountancy Executive Directors. In 2012, he received NASBA's Lorraine P. Sachs Standard of Excellence Award. The award recognizes State Board of Accountancy executive directors who "have shown exemplary, dedicated and outstanding service and commitment to improving the effectiveness of accounting regulation, both locally and nationally."

As passionate as he was about his work with the State Board of CPA Examiners and the CPA profession, Mr. Brooks was equally enthusiastic about his involvement with service organizations.

He attended every Friday lunch meeting of the Raleigh Kiwanis Club, missing meetings only while traveling. When the meetings went virtual during COVID-19, Mr. Brooks learned how to use WebEx and Zoom to stay involved. He was very proud of his work with the Kiwanis Pancake Breakfast and the Kiwanis booth at the NC State Fair.



Before joining the Kiwanis, Mr. Brooks enjoyed being part of the Raleigh Jaycees and relished the year he served as Executive Director of the Miss North Carolina Pageant.

When he wasn't working or participating in a Kiwanis, Raleigh Sports Club, or Ol' Raleigh Boys Club event, he could be found supporting his beloved Wolfpack. He was known for his executive-level planning and execution of tailgating parties at Carter-Finley Stadium.

Mr. Brooks is survived by his wife of over 52 years, Camie, daughters Caroline and Jenny, grandchildren Ashley, Christopher, and Elizabeth, and two of his beloved schnauzers, Dottie Mae and Fritz Lou Who.

Donations can be made in Mr. Brooks' name to the Wake County Animal Shelter (<https://pets.wake.gov/>) or the NCSA Scholarship Foundation, c/o Marsha Wheeler, 1314 Raeford Road, Suite A, Fayetteville, NC 28305.

Board Moving to Online Self-Service User Portal

Continued from page 1

The Board is using a phased approach to roll out the new online platform. CPA firm supervisors began creating their accounts earlier this month. The first online capability in the portal will be the firm renewal, which will launch this fall.

Over the next few months, other licensees will receive information on setting up their online account. The Board intends to process the 2024-2025 individual CPA license renewals through the portal next spring and summer.

NC CPAs who want to create their account now, may do so through the link on the Board's website, nccpaboard.gov.

Once the account is created, individuals can access their dashboard homepage, where individual licensing and contact information will be available.

Users who have questions about the portal may contact the Board at (919) 733-4222 for assistance.

2023 Exam Score Release Dates

If the AICPA receives your data file by:	Your target score release date is:
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 Uniform CPA Exam Candidates

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

Anna Elizabeth Avery
Jason Douglas Bergeron
Elise Marie Burger
Nathan Anthony Caldwell
Emily Kelly Chapin
Andrew Michael Chesney
Taylor Alexis Coleman
Jacob Daniel Cruz
Sebastian De Anda Perez
Kathryn Anne Doo
Matthew Wayne Finney
Jake Davidson George
Dawson Maguire Hays
Victoria Faith Hill
John Loftin Johnson
Simran Sandeep Kapoor
William Benjamin Knabe
Christina Leigh Laney
Andrew Brennan Lee
Melody Rae Lewis
Amelia Anne Marsh
Alexandria Jane McCarrick
John Baskervill McKee IV
William Joseph Missert
John Macon Osborne
Declan Patrick Payne
Maxwell Colin Ramage
Paul August Rundzieher Jr.
Chelsea Zimmerman Slusher
Kristina Swain
Crystal Tepetate Hernandez
Robert William Thorburn VII
Glory Yvonne VanOver
Troy Douglas Warren
Amanda Elizabeth Waterhouse
Kody Ray Wilder
Daniel Thomas Wolf Jr.
James Boyce Wyatt

If you are a North Carolina Exam candidate who passed the Exam in July 2023 and your name is not on the above list, please contact the Board at communications@nccpaboard.gov.

CPA Certificates Issued

On August 21, 2023, the Board approved the following individuals for North Carolina CPA licensure:

Ayesha Fahmeeda Alexander	Joshua Andrew Lail
Nicholas Ruzicka Alexander	Nikko Alexander Lairtoo
Samuel Banks Allen	Jessica Marie Lang
Brandon Christopher Anderson	Andrew Brennan Lee
Nicholas Barnes Aycok	Mackenzie Elizabeth Maring
Sarah Margaret Benoist	Kellie Sue Masters
Peter Joseph Birdsong	Courtney Ruth McKenzie
Joshua Allen Bracy	Atenas Altagracia Mendez
Alexander James Brennan	Ian Garret Mesoznik
Dee Ann Brower	Marley Brown Nelson
Daniel Richard Bundy	Stevie Jean Niccum
Alina Brooke Cardwell	Cameron Robert Overton
Joy Ann Casterton	Tyler Fowlkes Pellarin
James Miller Clark	Sydney DeFranco Pickard
Ella Kate Concannon	Jason Tyler Pomerantz
Elizabeth Ann Davis	Michael Christopher Popiela
Ross Michael Davis	Allison Leigh Powell
Ethan Scott Edelson	Matthew Thomas Preston
Natalie Erin Ellis	Christopher Michael Quinn
Lindsay Keahikukapulani Facer	Brandie Lee Ragsdale
Marcela Florez	Kevin Michael Randall
Semetra Teiona Leiquan Garden	Ethan Caleb Raub
Zachary Alan Gemmell	Rebecca Michelle Reisberg
James Joseph Goodall	Rebecca McKay Richardson
Connor James Gordon	Lynsey Dawn Roberts
Xinyan Guo	James Matthew Robertson
Amanda RaeJean Hamil	Melissa Purcell Robinson
Samuel Wakefield Hamrick	Ryan Charles Rock
Lakin Elizabeth Hawkins	Matthew David Roland
Joshua Kevin Head	Sarah Grace Rossi
Aaron Michael Henry	Andrew Paul Rothfuss
Pablo Federico Hernandez III	Jonathan Rucker
Hannah Katherine Houston	Regina Louise Ryan
William Keith Huffman	Jacob Mikkal Scott
Brian Jeffrey Jenkins	David Trent Smith
Benjamin Daniel Johnson	Cara Michelle Stevens
Clay Matthew Johnson	Denver Holt Stone
Lorraine Danasia Johnson	Nathan Wade Turner
Roeleen Jooste	Mitchell David Weaver
John Vincent Juron	Chavon Monique Westmoreland
Ronald Frederick Keller	Austin Patterson Williams
Christian Alexander Keoleian	Adrian Elizabeth Wilmsen
Zachary Alan Kiser	Lawson Rogers Wimmer
Mary-Martha Lauren Krull	Lucas Stephen Younts

Prometric Test Center Closure

Prometric Test Center #1608 (43 College Place, Dopler Building, Suite 107, Asheville) will close at the end of testing on September 22, 2023. The closure is due to the landlord's request that Prometric vacate the premises. Prometric is looking for a new location in the Asheville area, and anticipates opening in October.



Board Member Spotlight: Arthur M. Winstead, Jr., CPA

Arthur (Art) M. Winstead, Jr., CPA of Greensboro, was licensed as a North Carolina CPA in 1980. He is a Retired Partner with DMJ & Co., PLLC, and is now Senior Consultant, Firm Services, with DMJPS, PLLC.

Mr. Winstead was appointed to the Board in August 2003 and served two three-year terms. He was reappointed to the Board in July 2017 and will continue to serve until his replacement is appointed.

During his tenure with the Board, Mr. Winstead has been President, Vice President, and Secretary-Treasurer, and a member of the Executive, Audit, Personnel, Professional Education & Applications, and Professional Standards committees.

Mr. Winstead, a member of the NCACPA and AICPA, has held leadership roles and has served on multiple committees with each organization. He is the current NASBA Middle Atlantic Regional Director and has extensive committee experience with NASBA.

Why did you want to serve on the State Board of CPA Examiners? I believe individuals have a responsibility to serve on boards to which they can contribute and will find that service rewarding. The objective of the State Board of CPA Examiners is to “protect the public.” Public protection starts with licensing those eligible to be licensed as CPAs in NC.

We also continue the protection by applying the Rules and laws in the NC Administrative Code to the practice of being a CPA. We create and strive to maintain an environment

that provides a level of competence and structure in which CPAs can extend their service to the public.

And unfortunately, we are responsible for determining if a licensee has violated those same rules and laws.

What would you like people to know about the Board?

The Board and its actions are transparent. The Board, and more importantly, the Board staff, are here to serve. Questions and concerns from the public and licensees are welcome. While neither Board members nor Board staff can provide explicit advice on a potential outcome or course of action, guidance can be provided. Board meetings are well publicized, open to the public, and provide time for anyone to speak.

What advice would you give to a new CPA? Be patient. Your career is a marathon, not a sprint. At any level of experience, a licensed CPA contributes to their firm and their employer, whether a public or private business, governmental unit, educational institution, not-for-profit organization, or as a volunteer serving on a board.

Now, for a less serious question: What kind of music do you like? I like any form of live music; nothing holds my attention like live music!



NASBA Survey in CPA Portal

On August 29, 2023, NASBA launched a new CPA Portal gateway system. The new system was brought online to assist with future changes to the CPA Exam as part of the CPA Evolution process. A new requirement that candidates may see is a “Calibration and Quality Control Survey.” This survey is designed to accumulate data that NASBA sends to the AICPA so that the psychometricians can ensure the Exam is not biased and is legally defensible.

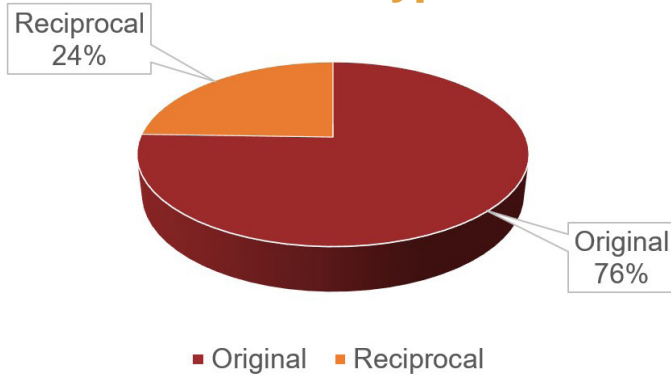
The data collection occurs only once for each candidate, whether upon your initial application or with a re-Exam application if the candidate has not completed the survey. The survey is for statistical purposes only and has nothing to do with your eligibility to sit for the Exam.

Some questions duplicate information already provided by the candidate when completing your NC application, such as candidate ethnicity and gender questions. The candidate still can opt out of answering questions they choose not to answer. Most importantly, completing this survey should not be confused by the candidates as completing a new application for the Exam.



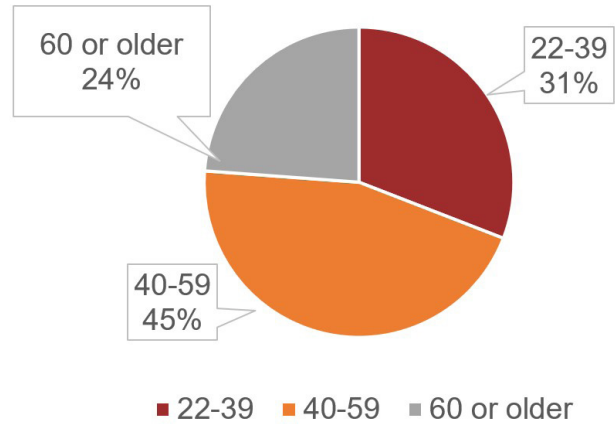
North Carolina CPA Population Stats August 2023

License Type



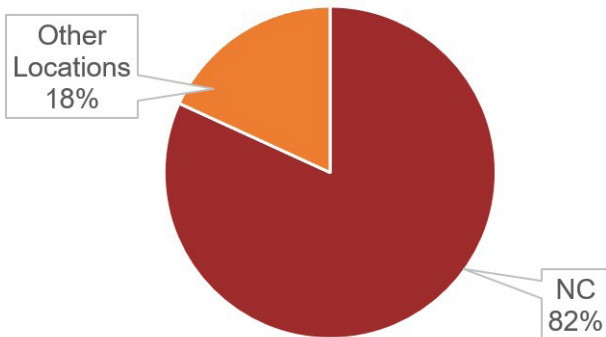
Original Licenses.....	16,782
Reciprocal Licenses	5,444
Total Licenses	22,226

NC CPAs by Age



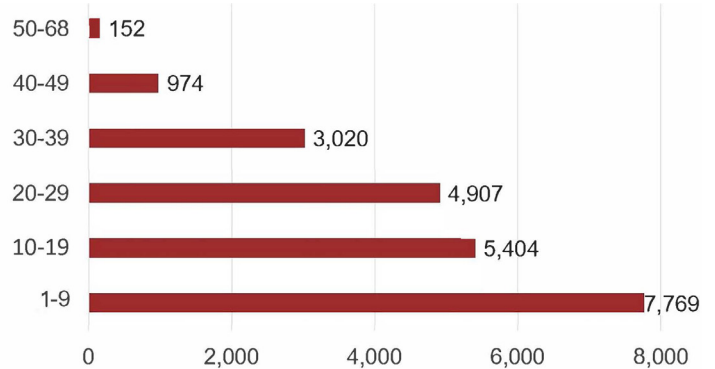
22-29.....	1,788
30-39.....	5,077
40-49.....	4,601
50-59.....	5,463
60-69.....	4,027
70-79.....	1,093
80-95.....	178

NC CPAs by Residency



North Carolina Address	18,187
Outside of North Carolina with U.S. Address	3,979
International Address.....	60
Total Licenses	22,226

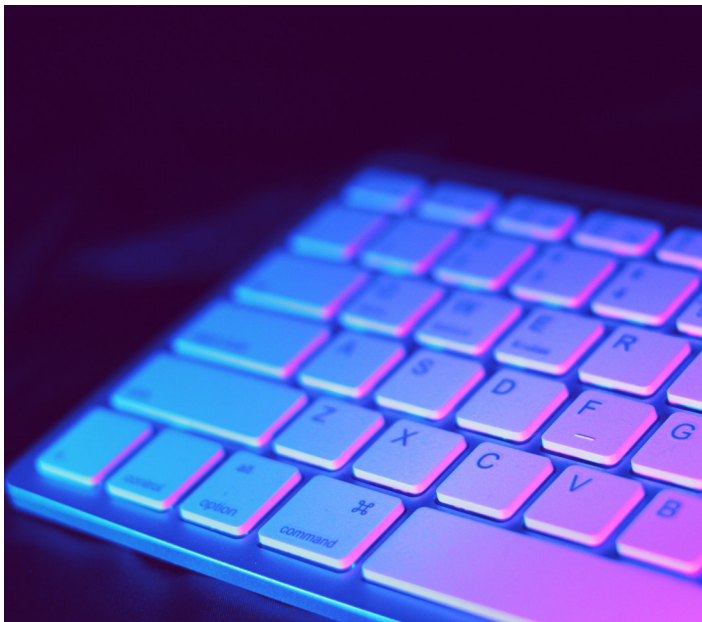
NC CPAs by Years of Licensure



Important CPA Exam Application & Testing Dates

Dates Subject to Change

10/15/2023	Last day to submit BEC applications to the Board
11/27/2023	First day to submit BAR, ISC, & TCP applications to the Board
12/15/2023	Last day to take BEC (all BEC Notices to Schedule expire)
12/15/2023	Last day to take AUD, FAR, & REG in 2023
12/16/2023-01/09/2024	No Exam sections administered (IT systems converting to 2024 Exam format)
01/10/2024	First day of 2024 Exam testing



Processing of BEC Applications

The Board has established a cut-off for accepting applications for the BEC section of the CPA Exam. The Board will process BEC applications if the package is postmarked by October 15, 2023.

The deadline was established in response to the limited testing opportunities available through December 15, 2023, the last day of testing until the launch of the new Exam in January 2024.

Candidates are in the last testing period where scores will be released in time to reapply for BEC to meet the Board's BEC application deadline. The current testing period ends on September 30, and scores from this testing period will be released on October 10.

For BEC applications postmarked after October 15, the Board's Executive staff will review, on a case-by-case basis, a candidate's testing history to determine if the application for BEC will be processed.

Candidates must submit a request for review to Phyllis Elliott at phyllise@nccpaboard.gov. Priority will be given to those candidates for whom BEC is the last section needed to complete the Exam.

CPA Certificate Reclassifications

On August 21, 2023, the Board approved the following applications for certificate reclassification:

Reinstatement

Rebecca Lynn Hoover, #27449	Charlotte, NC
Jonathan David Swart, #36578	Wilmington, NC

Reissuance

Michele Belue Fogleman, #42428	Mills River, NC
--------------------------------	-----------------

CPA Certificates: Inactive Status

Between August 1, 2023, and August 31, 2023, the Board approved the individuals listed below for inactive status. 21 NCAC 08A .0301(b)(20) states: "Inactive," when used to refer to the status of a person, describes a person who has requested inactive status and been approved by the Board and who does not use the title "certified public accountant" nor does he or she allow anyone to refer to him or her as a "certified public accountant," and neither he nor she nor anyone else refers to him or her in any representation as described in Rule .0308(b) of this Section."

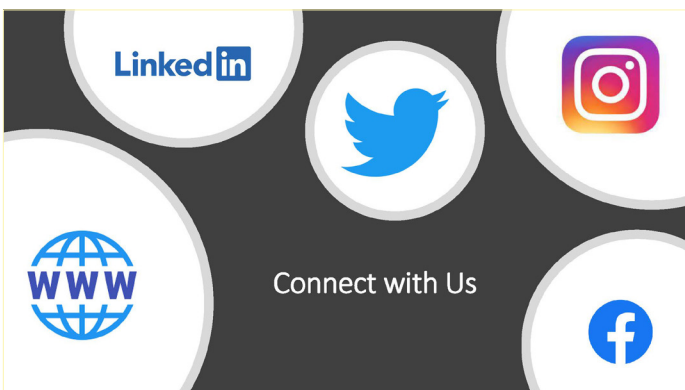
Ralph Norris Barger, #20157	Brevard, NC
Stephen Kent Barney, #14552	Clemmons, NC
Lesley Shannon Clark, #29695	Wilmington, NC
Jerome Darren Conley Jr., #44651	Charlotte, NC
James William Angus Gambill, #40488	Charlotte, NC
Amanda Jean Golebiowski, #44793	Cary, NC
Grant Randall Haines, #33787	Birmingham, AL
Dale Lynn Horner, #14868	Greensboro, NC
Dean Alexander Lorentzson, #46482	Sandy Springs, GA
Scott Thomas Mooney, #44332	Milton, GA
Patrick W. Nee, #45007	Bridgewater, MA
Craig T. Radke, #24755	Charlotte, NC
Vincent E. Rieck, #28874	Matthews, NC
Olivia Vankirk Rooney, #45752	Charlotte, NC
Christine Renee Rosson, #33602	Sherrills Ford, NC
Frederick Foster Shriner III, #10173	Asheville, NC
Arthur Gilbert Stanley, #18975	Wilson, NC
Peter Justin Tomasiello, #42884	Charlotte, NC
Anne Marie McCarthy Voutsos, #40905	Wilmington, NC
John Edward Wilks, #26296	Raleigh, NC



50 Years of NC CPA Licensure

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

David Woody Johnson
James Ronald Padrick
Anselm Christian H. Staack
James P. Whitson





State Board of CPA Examiners

Board Members

Gary R. Massey, CPA
President, Emerald Isle

Bernita Demery, CPA
Vice President, Harrisburg

Jodi K. Kruse, CPA
Secretary-Treasurer, Raleigh

Maria M. Lynch, Esq.
Member, Raleigh

D. Michael (Mickey) Payseur, CPA
Member, Cherryville

Jennifer Van Zant, Esq.
Member, Greensboro

Arthur M. Winstead Jr., CPA
Member, Greensboro

Staff

Executive Director
David R. Nance, CPA

Deputy Director
S. Lynne Sanders, CPA

Staff Attorney
Frank Trainor, Esq.

Outside Legal Counsel
Noel Allen, Esq.

Administrative Services
Felecia Ashe
Vanessia Willett

Communications
Lisa Hearne-Bogle

Examinations
Phyllis Elliott

Licensing
Alice Grigsby
Cammie Emery
Buck Winslow

Professional Standards
Julia Mayo
Jeffrey Tankard

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

PRSRT STD
US Postage PAID
Greensboro, NC
Permit No. 821

2023 Dates to Remember

DATES, TIMES, AND LOCATIONS ARE SUBJECT TO CHANGE.

Oct. 15, 2023	Last Day to Submit BEC Exam Applications
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 CPA Exam in 2023
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