



North Carolina State Board of Certified Public Accountant Examiners

REVISED

Public Session Agenda

October 23, 2023

10:00 a.m.

I. Administrative Items

- A. Call to Order
Under North Carolina General Statute 138A-15(e), every Board member must avoid conflicts of interest and appearances of conflict. Does any Board member have a known conflict of interest or appearance of conflict with respect to any matter coming before the Board today? If so, please identify the conflict or appearance of conflict and refrain from participating in that matter.
 - 1. Conflict of Interest Checklist
- B. Welcome and Introduction of Guests
- C. Approval of Agenda **(ACTION)**
- D. Minutes **(ACTION)**
- E. Financial/Budgetary Items
 - 1. Financial Statements for September 2023 **(ACTION)**

II. Legislative & Rulemaking Items

- A. Rule Amendments Filed with Office of Administrative Hearings **(FYI)**

III. National Organization Items

- A. Upcoming NASBA Annual Meeting **(FYI)**

IV. State & Local Organization Items

- A. Upcoming Joint Staff Meeting with NCACPA **(FYI)**

V. Committee Reports

- A. Professional Standards Committee **(ACTION)**
- B. Professional Education and Applications Committee **(ACTION)**

VI. Executive Staff and Legal Counsel Report

- A. Operational Metrics **(FYI)**
- B. Executive Staff Report **(FYI)**
- C. 2024 Meeting Dates **(ACTION)**

VII. Public Comments

VIII. Closed Session

IX. Adjournment



North Carolina State Board of Certified Public Accountant Examiners

PUBLIC SESSION MINUTES

September 25, 2023

BOARD MEMBERS IN ATTENDANCE: Gary R. Massey, CPA, President; Bernita W. Demery, CPA, Vice President; Jodi K. Kruse, CPA, Secretary-Treasurer; D. Michael (Mickey) Payseur, CPA; Jennifer Van Zant, Esq.; and Arthur M. Winstead, Jr., CPA.

BOARD STAFF IN ATTENDANCE: David R. Nance, CPA, Executive Director; S. Lynne Sanders, CPA, Deputy Director; Frank Trainor, Esq., Staff Attorney; and Phyllis Elliott, Examinations Specialist.

OTHERS IN ATTENDANCE: Noel L. Allen, Esq., Board Legal Counsel (via phone); Robert Broome, Director of Advocacy, NCACPA; Amy Bibby, CPA, Board of Directors, NCACPA; and numerous faculty and students from Appalachian State University.

CALL TO ORDER: Mr. Massey called the meeting to order at 2:00 p.m.

CONFLICTS OF INTEREST: Mr. Winstead stated he recused himself from items on the Professional Standards Committee agenda.

APPROVAL OF AGENDA: Ms. Demery moved, and Ms. Kruse seconded the motion to approve the agenda as presented. The motion passed with six (6) affirmative and zero (0) negative votes.

MINUTES: Mr. Winstead moved, and Ms. Demery seconded the motion to approve the August 21, 2023, meeting minutes as submitted. The motion passed with six (6) affirmative and zero (0) negative votes.

FINANCIAL AND BUDGETARY ITEMS: Mr. Payseur moved, and Ms. Kruse seconded the motion to approve the August 2023 financial statements as submitted. The motion passed with six (6) affirmative and zero (0) negative votes.

LEGISLATIVE AND RULEMAKING ITEMS: Mr. Nance presented proposed changes to 21 NCAC 08F.0105 and 08F.0401. For 21 NCAC 08F.0105, the proposed change will move the score window from the 18-month window established currently in the rule to the 30-month window previously approved for adoption by the Board.

For 21 NCAC 08F.0401, Board staff proposed reinserting the previous qualifying language that identifies "only that experience that is obtained through direct supervision of a CPA" occurs within one of the U.S. jurisdictions. Language adjustments to this rule through a previous rule change incorrectly implied that "all experience" must be obtained under the direct supervision of a CPA.

Ms. Demery moved, and Mr. Winstead seconded the motion to approve moving forward with the next steps to update 21 NCAC 08F.0105 and 08F.0401. The motion passed with six (6) affirmative and zero (0) negative votes.

NATIONAL ORGANIZATION ITEMS: Mr. Nance presented North Carolina's responses to the Fall 2023 FOCUS questions requested by NASBA. Mr. Winstead moved, and Ms. Kruse seconded the motion to approve the answers to the questions so they could be submitted timely to NASBA representatives. The motion passed with six (6) affirmative and zero (0) negative votes.

Mr. Nance also presented details of NASBA's Credit Relief Initiative for the Board's information. He explained the basic premise of the Credit Relief Initiative. He highlighted efforts of the Board that were implemented during the pandemic to provide candidates with an extension of credit windows to candidates. In addition, he highlighted the results of work currently underway to review the status of candidates in the pipeline who have received credit for some sections of the Exam where score extensions will encourage candidates to continue their journey to pass the CPA Exam. Board staff will present a report for all potentially impacted candidates at the next Board meeting to obtain further direction from the Board regarding the proposed Initiative.

STATE AND LOCAL ORGANIZATION ITEMS: Mr. Trainor discussed the consideration of firm ownership by Employee Stock Ownership Plans (ESOPs) or other entities that are not natural persons. Mr. Winstead, Ms. Van Zant, and Mr. Payseur noted that this matter needs to be carefully considered by the Board, and there was general agreement that the Professional Standards Committee will work with Board staff to gather information and consider next steps. Board staff will continue to collect information to provide to the Professional Standards Committee in this area.

PROFESSIONAL STANDARDS COMMITTEE REPORT: The Board approved with six (6) affirmative and zero (0) negative votes the following recommendations of the Committee as presented by Mr. Winstead:

Case No. C2023092 - Kimberly Lynn Sturkey, CPA - Approve the signed Consent Order. (Appendix I)

Case Nos. C2023098-1 and C2023098-2 - Charles Thomas McLeod, Jr., CPA, and C. Thomas McLeod, Jr., CPA - Approve the signed Consent Order. (Appendix II)

Case No. C2023103 - Janet Repke Kahl, CPA - Approve the signed Consent Order. (Appendix III)

Case No. C2023110 - Alesia Nicole Husband, CPA - Approve the signed Consent Order. (Appendix IV)

Case No. C2023117 - Gary Kim Flouhouse - Approve the signed Consent Order. (Appendix V)

Case No. C2023119 - Donald Tyler Wallace, CPA - Approve the signed Consent Order. (Appendix VI)

Case No. C2023118 - Close the case without prejudice.

Case No. C2023121 - Close the case without prejudice.

Case Nos. C2023145-1 and C2023145-2 - Close the case without prejudice.

Case Nos. C2023156-1 and C2023156-2 - Close the case without prejudice with a Letter of Warning.

Case No. C2023181 - Close the case without prejudice with a Letter of Warning.

Mr. Winstead stated that the Committee provided guidance to Board staff on two other matters.

PROFESSIONAL EDUCATION AND APPLICATIONS COMMITTEE REPORT: The Board approved with six (6) affirmative and zero (0) negative votes the following recommendations of the Committee as presented by Ms. Demery:

Transfer of Uniform CPA Exam Grades - Approve the following applications for the transfer of Uniform CPA Exam grades:

Samantha Brink
Avery Grace Queller
Lydia Anne Schwalm

Original CPA Certificate Applications - Approve the following applications for original CPA certification:

Samantha Brink
Jade Sun Brooks
Cooper Allen Burgess
Karen Ninoska Calix
Amanda Sue Casey
Johnny Samuel Christian
Rogers Howell Clark III
Grace Connolly
Scott Patrick Crabbs
Jessica Lauren Crews
Alexander Gregory Dixon
Dennis Tony Dremsizov
Emily Nicole Hay

Victoria Faith Hill
Sadie Catherine Lang
Allison Leigh Lawley
Trevor Edward Leach
Sean Patrick Lynch
Cameron Pierce Millett
Andrew Russell Morton
Jackson Moultrie Nietert
Alicia Renee Papworth
Reed Logan Parris
Declan Patrick Payne
Zuleima Perez
Luke Robert Pfeiffer

Avery Grace Queller
Nathanael James Rouse
Lydia Anne Schwalm
Chelsea Zimmerman Slusher

Dustin Jay Starnes
Glory Yvonne VanOver
Troy Douglas Warren

Reciprocal CPA Certificate Applications - Approve the following applications for reciprocal CPA certification:

Teresa Ann Hauser
Stephanie Jamie-Lynn Ketron

Temporary Permits - Approve the following temporary permits approved by the Executive Director:

Mary Catherine Glenn, T14022
Olivia Marie Dickman Lutz, T14023
Kimberly Ann Pouilly, T14024
Rachel Ann Simpson, T14061
Virginia Mae McMahan, T14062
Wen Tang, T14063
Sarah Elizabeth Folkers, T14064
Blake A. Ross, T14065
Leydi M. Barbera, T14066
Ann Marie Gregory, T14067

Monique Kozlowski Menezes, T14068
Yelena Moshkovsky, T14069
Stephanie L. Sheipline, T14070
John David Minotti, T14071
Bryan Robert Capelli, T14072
Albert Michael Falzarano, T14073
Zachary Thomas Hazelwood, T14074
Paul Scott Levine, T14075
Kerrie L. Russo, T14076

Reinstatements - Approve the CPA certificate reinstatement application submitted by the following individual:

Tyler McCoy Zamora, #44455

Reissuance of New Certificate and Consent Agreement - Approve the application for reissuance of new certificate submitted by the following individual:

Dennis Crawford McGlory Jr., #37611

CPA Firm Registration – Approve the following firm registration for a professional limited liability company approved by the Executive Director:

Juanita Lewis Sedotti, CPA, PLLC

Letters of Warning: Approve the recension of the CPE Letter of Warning previously issued to the following individual:

Amy Shea Howie Niles, #29910

Uniform CPA Exam Applications - Approve the applications for the Uniform CPA Exam submitted by the following individuals:

Muhammad Abdul-Alim
Sirish Acharya
Callie Adams
Cassandra Adams
Scott Adams
Riane Allen
Simone Allen
Julio Alvarez
Evan Andert
Kevin Anthony
Laken Appleby
Alexander Arias
Emily Armstrong
Kristoffer Asche
Alejandro Barreto
Parker Beauchamp
Erin Bedenbaugh
Mary Elizabeth Bell
Zachary Berglund
Phillip Betts
Daniel Bidwick
Noah Bilodeau
Dana Blackburn
Rachel Blevins
John Blue
Chithra Bobba
Skyler Bohall
Kristen Bonkowski
Jerry Bowers
Robin Bradley
Hannah Brammer
Sydney Braxton
Amber Briggs
Kerri Brodie
Joel Brookhart

Ashley Brown
Justin Brown
Katrina Brown
Catherine Buchanan
Owen Burden
Shelton Burke
Hallie Burris
Grace Burrus
Sydney Buzard
William Byron
Rachael Cail
Kristin Cain
Amanda Campbell
Bridget Cannon
Alyssa Carey
Trevor Carr
Sydney Carter
Rosa Castaneda Avila
Darby Cayson
Ellen Chambers
Jacob Cherry
Stephen Chilton
Moses Chung
Ellinore Coakley
Kevin Collier
Christopher Cook
Julius Coulter
John Cox
Stephanie Cox
John Craig
Alisa Creel
Robert Cromley
Jasmine David
Grey Davis
William Davis

Brett DeLuca
Raed Dib
Robert Dixon
Mai Doan
Jessica Dowdy
Emilee Drake
Michael Drambel
Paul Early
Koler Ellis
Cody Ellison
Daniel Ellison
Haleigh Ensminger
Melanie Erwin
Kacie Everett
Matthew Field
Carolyn Fields
Gianna Figaro-Sterling
Sean Fladd
Codey Flickinger
Austin Force
Bradley Foulks
Shane Fox
Emily Franchuk
Jordan Gantt
Evan Gassman
Zinayida Golovin
Lucas Gorbings Aver
Emily Gray
Zachary Gray
George Grier
Allison Griffin
Caroline Hale
Sarah Hartigan
Kaitlyn Hayes
Erik Haynie
Zachary Helms
Edward Henderson
Madison Hey
Katelin Hills
Joshua Hinchey
Anna Hollin
Daniel Honan
Michael Houlihan

Payton Hudson
Mark Humphrey
Lily Hunt
Jason Iannicelli
Karmen Idol
Jennifer Jacobs
Matthew Jennings
Harrison Johnston
Alicia Jones
Marissa Jones
Nyla Jones
Lakeria Jones-Vereen
Barbara Joyner
Alexis Juarez
Nicholas Kabiri
Elizabeth Kane
Alexis Kapocius
Jacob Kauffman
Ayden Kelley
Jessica Kennedy
Hallie Kent
Karitsa Kerns
Matthew Kerr
Hyun Sil Kim
Melanie Kisting
Ethan Klemons
Shanley Koekemoer
Eli Kovacs
Meike Kratzsch
Thomas Landis
Devin Larson
Katherine Lawless
Natchanon Leecharoen
Hannah Leo
Hannah Leskovec
Whitlee Letchworth
Maia Lew
Mirian Limon Garcia
Cindy Lin
Tanisa Little
Travis Lowman
Julianne Ludwick
Audry Luwungu

Claire Mahoney
Caroline Main
Camryn Maloney
Livia Marsden
Claudia Martin
Mark Mazzone
Roy McDonald
Walter McEachern
Dennis McIntosh
Emma McThenia
Ryan Metts
Matthew Milburn
Noah Milburn
Kellie Miller
Matthew Miller
Stephen Mitchell
David Mittelman
Paul Moberly
Bianca Morales
Cindy Morales
Megan Morrissey
Wuxian Mou
Jared Nadler
Prasanna Nagarajan
Zaynab Nasif
Allison Neal
Elizabeth Neblett
Ranisha Newbold
Taylor Newman
Amber Nichols
Harrison Noblett
Molly Norris
Mohamed Nour Ahmed
Samuel Olivares
Ashley Oliver
Catherine Ouimet
Lauren Parisek
Isaac Parker
Tyler Parker
Tremika Parks
Utsav Patel
Logan Pavlansky
Sarah Pennington

Lauren Perdue
Jacob Pesicka
Jamie Porter
Jenna Porter
Levi Pruett
Amy Ray
Anthony Recinos Argueta
Jeremy Reed
Manuel Reyes
Macy Reynolds
Tyler Richards
Aaron Riggs
Shawna Riggs
Matthew Ritch
Griffin Roberts
Giny Robles
Jack Rockhill
Abigail Ross
Hailey Ross
Angela Rousseau
George Saffo
David Salvato
Kelsey Sampere
Lisbet Sanchez
Lokesh Satyal
Marquis Schieber
Brandon Scott
Ana Sebastian
Auriel Sharpe
Cayla Shinn
Sodiq Shofoluwe
Allison Simpson
Andrew Simpson
Amelia Sisson
Elise Smith
Miles Smith
Lori Stahlberg
Kourtney Stone
Dane Straeter
Andrew Strickland
Deep Suthar
Tiffany Tadlock
Victoria Tanoh

Madison Tarlton
Jessica Taylor
William Taylor
Megan Temple
Joshua Topper
Susanne Turlington
Matthew Turner
Carlos Valencia
Joshua VanWingerden
Jana Vargas Diaz
Laura Vaughan
Sreeranjini Venkatakrishnan
Kayla Vidal
Rodrigo Vieira Campos
Tyler Wade
Sierra Walker
Alexander Walsh
Jacob Walton
Anna Ward
Jason Ward

Kara Ward
Kimberly Ward
Erin Ware
Jack Weber
Autumn Weinig
Leah Wells
Robert Westbrook
Lauryn Wharton
Jerry White
Lucas Whitesides
Mikaila Widener
Emma Williams
Lewis Williams
Matthew Willis
Edgar Woodliff
Austin Young
Kenny Zheng
Mikayla Zucker
Vanessa Zweier

Miscellaneous – Approve the recension of the license forfeiture and second Letter of Warning for Virginia Ann Devine, CPA; however, a Letter of Warning was issued for Ms. DeVine’s failure to apply for a CPE extension timely.

INVESTMENT COMMITTEE REPORT: The Board approved with six (6) affirmative and zero (0) negative votes the report of the Investment Committee as presented by Mr. Payseur. The report provided an update on the investment portfolio of the Board as well as updates to language in the Board’s Cash Management and Investment Policy.

EXECUTIVE STAFF AND LEGAL COUNSEL REPORT: Mr. Nance and Ms. Sanders discussed the operational metrics and Executive Staff Report. Notably, Mr. Nance shared that Exam applications have increased--a trend the Board may experience through the end of this calendar year with the new Exam starting in January 2024. He also shared that, as previously discussed with the Board when the initial budget was approved for FYE March 31, 2024, the Board staff plans to phase out the distribution of hard copies of the *Activity Review* newsletter. Instead, the newsletter will be distributed electronically, and specific requests must be made for a printed copy. Moving to an electronic-only format will save the Board money on printing and postage expenses. The phase-out will be complete by March 31, 2024.

A tentative schedule of 2024 Board Meeting dates was shared and will be approved at the next meeting of the Board.

PUBLIC COMMENTS: Mr. Broome shared information on the advocacy efforts of the NC Association of CPAs, and Ms. Bibby expressed appreciation for being able to attend the Board meeting on campus at Appalachian State University.

ADJOURNMENT: Mr. Winstead moved, and Mr. Payseur seconded the motion to adjourn the meeting at 3:30 p.m. The motion passed with six (6) affirmative and zero (0) negative votes.

Respectfully submitted:

Attested to by:

David R. Nance, CPA
Executive Director

Gary R. Massey, CPA
President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #C2023092

IN THE MATTER OF:

Kimberly Lynn Sturkey, CPA, #24942
Respondent

CONSENT ORDER

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 Respondent stipulate to the following:

1. Kimberly Lynn Sturkey, CPA (hereinafter "Respondent"), is the holder of North Carolina certificate number 24942 as a Certified Public Accountant.
2. The Respondent informed the Board on her 2021-2022 CPA certificate renewal that she had obtained the required CPE for calendar year 2021.
3. Based on the Respondent's representation, the Board accepted her renewal.
4. The Respondent was subject to an audit of her 2021 and 2022 CPE.
5. In response to the Board's audit of her CPE, the Respondent provided adequate documentation to substantiate completion of the Board's annual forty hour (40) CPE requirements for 2021. However, the Respondent was unable to provide documentation to substantiate completion of the required ethics course for that year.
6. 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. The Respondent's actions as set out above constitute violations of 21 NCAC 08N .0202(a), .0202(b)(3), and .0202(b)(4).

NC BOARD OF

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CPA EXAMINERS

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:

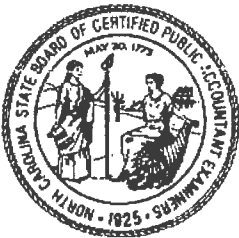
1. The Respondent's CPA certificate is subject to a one-year stayed suspension. Because the suspension is stayed, the Respondent's CPA certificate will remain active. If the Board finds that the Respondent has violated any other Board rules of Professional Conduct during the one-year period, the stay will be lifted, and the Respondent's CPA certificate will be actively suspended.
2. The Respondent shall pay a one thousand dollar (\$1,000) civil penalty, to be remitted to the Board with this Consent Order.
3. The Respondent shall complete the NCACPA's eight hour (8) accountancy law course within three months (3) of the date of this order.

CONSENTED TO THIS THE 25 DAY OF August, 2023.
(Day) (Month) (Year)

Kimberly Sturkey
Respondent

APPROVED BY THE BOARD THIS THE 25 DAY OF September, 2023.
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: Larry R. Massey
President

NC BOARD OF
AUG 28 2023
CPA EXAMINERS

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #s C2023098-1/2

IN THE MATTER OF:

Charles Thomas McLeod, Jr., CPA, #23207

C. Thomas McLeod, Jr., CPA, Firm #32817

Respondents

CONSENT ORDER

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. Charles Thomas McLeod, Jr., CPA (hereinafter "Respondent"), is the holder of North Carolina certificate number 23207 as a Certified Public Accountant.
2. C. Thomas McLeod, Jr., CPA (hereinafter "Respondent Firm"), is a registered certified public accounting firm in North Carolina. Hereinafter, the Respondent and the Respondent Firm are collectively referred to as the "Respondents."
3. At all relevant times, the Respondent was the supervising CPA of the Respondent Firm and is therefore responsible the Respondent Firm's actions.
4. On May 18, 2023, the Board staff received notification from the AICPA that the Respondent Firm had been dropped from the peer review system.
5. The Respondent Firm was formed by the Respondent in 2012. However, according to the Respondent Firm's annual disclosures, the Respondent Firm did not perform any services subject to peer review until 2021.
6. Following an inquiry from the Board staff, the Respondent confirmed that he had registered the Respondent Firm for the peer review program but never completed the peer review process.
7. The Respondents have indicated that they no longer desire to perform services subject to peer review.
8. The Respondents wish 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 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.

NC BOARD OF

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CPA EXAMINERS

Consent Order - 2
Charles Thomas McLeod, Jr., CPA
C. Thomas McLeod, Jr., CPA

2. By virtue of the facts set forth above, the Respondents violated 21 NCAC 08N .0203(b)(7).
3. Per N.C. Gen. Stat. § 93-12(9), and also by virtue of the Respondents' consent to this order, the Respondents are subject to the discipline set forth below.

BASED on the foregoing and in lieu of further proceedings, the Board and the Respondents agree to the following Order:

1. The Respondent is hereby censured.
2. The Respondent Firm shall pay a one thousand dollar (\$1,000.00) civil monetary penalty, to be remitted with this signed Consent Order.
3. The Respondents' ability to perform services subject to peer review is revoked until the Respondent Firm is re-enrolled in the peer review program.

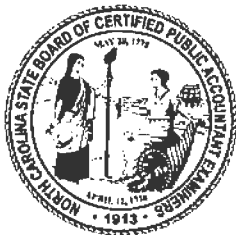
CONSENTED TO THIS THE 14th DAY OF August, 2023.
(Day) (Month) (Year)

Charles T. McLeod Jr.
Respondent

Charles T. McLeod Jr.
Individual authorized to sign on behalf of Respondent Firm

APPROVED BY THE BOARD THIS THE 25 DAY OF September, 2023.
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: Dary R. Massey
President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #C2023103

AUG 14 2023

IN THE MATTER OF:
Janet Repke Kahl, CPA, #36920
Respondent

CONSENT ORDER CPA EXAMINERS

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 Respondent stipulate to the following:

1. Janet Repke Kahl, CPA (hereinafter "Respondent"), is the holder of North Carolina certificate number 36920 as a Certified Public Accountant.
2. The Respondent informed the Board on her 2021-2022 CPA certificate renewal that she had obtained the required CPE for calendar year 2021.
3. Based on the Respondent's representation, the Board accepted her renewal.
4. The Respondent was subject to an audit of her 2021 and 2022 CPE.
5. In response to the Board's audit of her CPE, the Respondent was only able to provide documentation for thirty (30) hours of CPE required for 2021. Additionally, the Respondent was unable to provide documentation to substantiate completion of the required ethics course for that year.
6. 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. The Respondent's actions as set out above constitute violations of 21 NCAC 08N .0202(a), .0202(b)(3), and .0202(b)(4).
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:

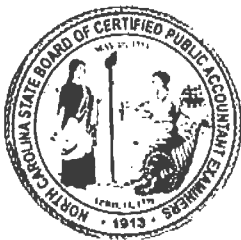
1. The Respondent's CPA certificate is subject to a one-year stayed suspension. Because the suspension is stayed, the Respondent's CPA certificate will remain active. If the Board finds that the Respondent has violated any other Board Rules of Professional Conduct during the one-year period, the stay will be lifted, and the Respondent's CPA certificate will be actively suspended.
2. The Respondent shall pay a one thousand dollar (\$1,000) civil penalty, to be remitted to the Board with this Consent Order.
3. The Respondent shall make up the ten hour (10) CPE shortfall within 12 months following approval of the Consent Order.
4. The Respondent shall complete the NCACPA's eight hour (8) accountancy law course within three months (3) of the date of this order.

CONSENTED TO THIS THE 12 (Day) DAY OF August (Month), 2023 (Year)

Janet R. Kahl
Respondent

APPROVED BY THE BOARD THIS THE 25 (Day) DAY OF September (Month), 2023 (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: Darryl R. Massey
President

AUG 14 2023

CPA EXAMINER

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #C2023110

IN THE MATTER OF:

Alesia Nicole Husband, CPA, #39215
Respondent

CONSENT ORDER

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 Respondent stipulate to the following:

1. Alesia Nicole Husband, CPA (hereinafter "Respondent"), is the holder of North Carolina certificate number 39215 as a Certified Public Accountant.
2. The Respondent informed the Board on her 2022-2023 CPA certificate renewal that she had obtained the required CPE for calendar year 2021.
3. Based on the Respondent's representation, the Board accepted her renewal.
4. On September 30, 2022, the Respondent notified the Board of an inaccuracy in reported CPE hours for 2021.
5. The Respondent was subject to an audit of her 2021 and 2022 CPE.
6. In response to the Board's audit of her CPE, the Respondent could provide documentation for only thirty seven and a half hours (37.5) of the Board's annual forty hour (40) CPE requirements for 2021.
7. 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. The Respondent's actions as set out above constitute violations of 21 NCAC 08N .0202(a), .0202(b)(3), and .0202(b)(4).

SEP 11 2023

CPA EXAMINERS

Consent Order - 2
Alesia Nicole Husband, CPA

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 Respondent's CPA certificate is subject to a one-year stayed suspension. Because the suspension is stayed, the Respondent's CPA certificate will remain active. If the Board finds that the Respondent has violated any other Board Rules of Professional Conduct during the one-year period, the stay will be lifted, and the Respondent's CPA certificate will be actively suspended.
2. The Respondent shall pay a one thousand dollar (\$1,000) civil penalty, to be remitted to the Board with this Consent Order.
3. The Respondent shall make up the two point five hour (2.5) CPE shortfall within 12 months following the approval of the Consent Order.

CONSENTED TO THIS THE 7th DAY OF September, 2023.
(Day) (Month) (Year)

Alesia Husband
Respondent

APPROVED BY THE BOARD THIS THE 25 DAY OF September, 2023.
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: Gary R. Massey
President

NC BOARD OF

SEP 11 2023

CPA EXAMINERS

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #C2023117

IN THE MATTER OF:
Gary Kim Flouhouse, #15852
Respondent

CONSENT ORDER

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 Respondent stipulate to the following:

1. Gary Kim Flouhouse (hereinafter "Respondent"), is the holder of North Carolina certificate number 15852 as a Certified Public Accountant.
2. The Respondent informed the Board on his 2022-2023 CPA certificate renewal that he had obtained the required CPE for calendar year 2021.
3. Based on the Respondent's representation, the Board accepted his renewal.
4. The Respondent was subject to an audit of his 2021 and 2022 CPE.
5. In response to the Board's audit of his CPE, the Respondent was only able to provide documentation for thirty seven (37) hours of CPE required for 2021.
6. 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. The Respondent's actions as set out above constitute violations of 21 NCAC 08N .0202(a), .0202(b)(3), and .0202(b)(4).
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.

NC BOARD OF

SEP 11 2023

CPA EXAMINERS

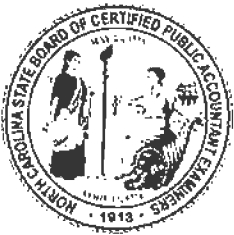
BASED on the foregoing and in lieu of further proceedings, the Board and the Respondent agree to the following Order:

1. The Respondent's CPA certificate is suspended for one year.
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. Upon expiration of the suspension period, the Respondent may apply to return his certificate to active status by submission and approval of a reissuance application which includes:
 - a. Payment of a one thousand dollar (\$1,000) civil penalty remitted to the Board,
 - b. Application form,
 - c. Payment of the application fee,
 - d. Three (3) moral character affidavits, and
 - e. Forty three (43) hours of CPE in the twelve (12) months preceding the application including an eight (8) hour accountancy law course as offered by the North Carolina Association of CPAs.

CONSENTED TO THIS THE 7th DAY OF September, 2023.
(Day) (Month) (Year)
Gary K Flouhouse
Respondent

APPROVED BY THE BOARD THIS THE 25 DAY OF September, 2023.
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: Gary R Massey
President

NC BOARD OF
SEP 11 2023
CPA EXAMINERS

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #C2023119

IN THE MATTER OF:
Donald Tyler Wallace, CPA, #42035
Respondent

CONSENT ORDER

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 Respondent stipulate to the following:

1. Donald Tyler Wallace, CPA (hereinafter "Respondent"), is the holder of North Carolina certificate number 42035 as a Certified Public Accountant.
2. The Respondent informed the Board on his 2021-2022 CPA certificate renewal that he had obtained the required CPE for calendar year 2021.
3. Based on the Respondent's representation, the Board accepted his renewal.
4. The Respondent was subject to an audit of his 2021 and 2022 CPE.
5. In response to the Board's audit of his CPE, the Respondent provided adequate documentation to substantiate completion of the Board's annual forty hour (40) CPE requirements for 2021. However, the Respondent was unable to provide documentation to substantiate completion of the required ethics course for that year.
6. 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. The Respondent's actions as set out above constitute violations of 21 NCAC 08N .0202(a), .0202(b)(3), and .0202(b)(4).
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 Respondent's CPA certificate is subject to a one-year stayed suspension. Because the suspension is stayed, the Respondent's CPA certificate will remain active. If the Board finds that the Respondent has violated any other Board Rules of Professional Conduct during the one-year period, the stay will be lifted, and the Respondent's CPA certificate will be actively suspended.
2. The Respondent shall pay a one thousand dollar (\$1,000) civil penalty, to be remitted to the Board with this Consent Order.
3. The Respondent shall complete the NCACPA's eight hour (8) accountancy law course within three months (3) of the date of this order. This course will count towards the Respondent's 2023 CPE hours.

CONSENTED TO THIS THE 7th DAY OF September, 2023
(Day) (Month) (Year)

Donald Tyler Wallace
Respondent

APPROVED BY THE BOARD THIS THE 25 DAY OF September, 2023
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY:

Dan R Massey
President

NC BOARD OF
SEP 13 2023
CPA EXAMINERS

Financial Highlights
For the Six Month Period Ended September 30, 2023
Compared to the Six Month Period Ended September 30, 2022

	Budget Var.	Sep-23	Sep-22	Inc. (Dec.)
Total Revenue	\$ 324,471.10	\$ 2,339,294.10	\$ 2,045,415.81	\$ 293,878.29
■ Total Operating Revenue	\$ 301,480.98	\$ 2,281,393.46	\$ 2,013,408.35	\$ 267,985.11
❖ Total Net Non Operating Revenue	\$ 22,990.12	\$ 57,900.64	\$ 32,007.46	\$ 25,893.18
○ Total Expenses	\$ 232,667.37	\$ 1,677,104.21	\$ 1,410,023.77	\$ 267,080.44
Increase(Dec.) Net Assets for Period		\$ 662,189.89	\$ 635,392.04	\$ 26,797.85
Total Checking and Savings		\$ 2,241,023.92	\$ 2,447,540.35	\$ (206,516.43)
Total Assets		\$ 5,497,277.25	\$ 5,203,896.52	\$ 293,380.73
Full-Time/Part-time Employees		12/0	12/0	

Budget:

- Operating revenue was \$301,000 over budget. Certificate fees decreased (-\$16k) while Exam fee revenue increased (+\$320k)
- ❖ Non-Operating revenue was over budget by \$23,000 due to increased gift card revenue (+\$2k) and increased interest earnings (+\$21k)
- Expenses were over budget by \$233,000. Key variances individually were increased exam costs (+\$244k) and office expenses (+\$18k); offset by higher civil penalties assessed (-\$9k), reduced building expenses (-\$10k), and other general expense items due to timing of payment

Actual:

- Total operating revenue increased from prior year by \$268,000. Increase mainly attributed to increased exam activity (+\$266k)
- ❖ Total net non-operating revenue increased from prior period by \$26,000 primarily due increased interest earnings (+\$26k)
- Total expenses increased from prior period by \$267,000. Key variances include increased costs related to the exam costs (+\$191k), legal expense (+\$20k), and staff salary (+\$44k)

NC Board of CPA Examiners
Statement of Net Position
As of September 30, 2023

	Sep 30, 23	Sep 30, 22
ASSETS		
Current Assets		
Checking/Savings		
1078 · Pinnacle - ICS	489,053.15	778,141.49
1076 · Pinnacle - MMA	1,554,901.73	1,570,507.61
1023 · Truist Disciplinary Clearng Acct	1,000.00	0.00
1020 · Truist Checking Acct	40,760.78	37,579.17
1021 · Truist Savings Account	155,208.26	61,214.68
1030 · Truist Payroll Acct	100.00	97.40
Total Checking/Savings	2,241,023.92	2,447,540.35
Other Current Assets		
1130 · Lease Receivable - Current	47,406.00	44,579.00
1110 · Accrued CD Interest	3,146.90	1,026.37
1050 · CD Investments - Current	250,000.00	250,000.00
1125 · Accts Rec Civil Penalties	500.00	750.00
1120 · Accounts Receivable	790.00	-29.07
1170 · Interest Receivable	0.00	3,035.00
Total Other Current Assets	301,842.90	299,361.30
Total Current Assets	2,542,866.82	2,746,901.65
Fixed Assets		
1395 · Amortization of GL Software	-94,840.00	0.00
1335 · GL Software Subscription	279,684.00	0.00
1330 · Capital Improvements	163,679.96	74,469.90
1300 · Building	985,976.03	1,024,414.94
1305 · Land	300,000.00	300,000.00
1310 · Furniture	61,443.00	110,793.38
1320 · Equipment	152,015.45	192,770.39
1325 · Data Base Software	180,336.18	180,336.18
1390 · Accumulated Depreciation	-882,146.62	-1,031,475.92
Total Fixed Assets	1,146,148.00	851,308.87
Other Assets		
1081 · Raymond James Investment	304,629.43	0.00
1180 · Lease Receivable - LT	54,654.00	102,060.00
1080 · Wells Fargo Advisors Investment	1,448,979.00	1,503,626.00
Total Other Assets	1,808,262.43	1,605,686.00
TOTAL ASSETS	5,497,277.25	5,203,896.52

NC Board of CPA Examiners
Statement of Net Position
As of September 30, 2023

	Sep 30, 23	Sep 30, 22
LIABILITIES & NET ASSETS		
Liabilities		
Current Liabilities		
Other Current Liabilities		
2013 · GL Software Subscription Payable	184,844.00	0.00
2005 · Due to Exam Vendors	489,006.27	291,560.09
2011 · Accounts Payable Other	2,500.00	2,500.00
2015 · Accrued Vacation Current	4,132.17	21,612.17
Total Other Current Liabilities	680,482.44	315,672.26
Total Current Liabilities	680,482.44	315,672.26
Long Term Liabilities		
2310 · Deferred Inflow of Resources	102,060.00	146,639.00
2020 · Accrued Vacation	84,737.27	54,086.27
Total Long Term Liabilities	186,797.27	200,725.27
Total Liabilities	867,279.71	516,397.53
Net Assets		
3010 · Net Assets Invest in Cap Assets	1,146,148.00	851,308.87
3020 · Designated for Capital Assets	100,000.00	100,000.00
3031 · Designated-Operating Expenses	300,000.00	300,000.00
3040 · Designated for Litigation	1,000,000.00	1,000,000.00
3900 · Net Assets Undesignated	1,421,659.65	1,800,798.08
Change in Net Assets	662,189.89	635,392.04
Total Net Assets	4,629,997.54	4,687,498.99
TOTAL LIABILITIES & NET ASSETS	<u>5,497,277.25</u>	<u>5,203,896.52</u>

NC Board of CPA Examiners
Statement of Revenues & Expenses
 Year-to-Date Comparison

	Apr - Sep 23	Apr - Sep 22
Ordinary Income/Expense		
Income		
Certificate Fees		
4110 · Certificates - Initial	24,700.00	22,400.00
4120 · Certificates - Reciprocal	14,500.00	17,400.00
4140 · Certificates - Renewal Fees	1,326,180.00	1,320,720.00
4150 · Certificates - Reinst/Revoked	600.00	1,600.00
4151 · Certificates - Reinst/Surr	2,600.00	2,400.00
Total Certificate Fees	1,368,580.00	1,364,520.00
Exam Fee Revenue		
4001 · Initial Adm Fees	128,110.00	84,870.00
4002 · Re-Exam Adm Fees	103,950.00	74,625.00
4004 · Exam Fees Revenue	699,058.11	499,091.10
4070 · Transfer Exam Grade Credit	0.00	75.00
4072 · Exam Scholarship Coupon	-21,020.65	-14,958.75
Total Exam Fee Revenue	910,097.46	643,702.35
Misc		
4970 · Duplicate Certificates	275.00	275.00
4990 · Miscellaneous	711.00	486.00
Total Misc	986.00	761.00
Partnership Fees		
4260 · Partnership Registration Fees	30.00	2,500.00
Total Partnership Fees	30.00	2,500.00
Professional Corporation Fees		
4250 · PC Registration Fees	1,700.00	1,900.00
4251 · PC Renewal Fees	0.00	25.00
Total Professional Corporation Fees	1,700.00	1,925.00
Total Income	2,281,393.46	2,013,408.35
Expense		
6690 · Over & Short	-484.60	-95.53
Fringe Benefits		
5031 · Retirement - NCLB Contribution	30,314.90	27,793.57
5033 · Retirement - NCLB Administr	6,712.31	5,320.35
5035 · Health Ins. Premiums	59,435.50	60,106.73
5036 · Medical Reim Plan	14,003.37	15,576.36
5038 · Unemployment Claims	200.00	0.00
Total Fringe Benefits	110,666.08	108,797.01

NC Board of CPA Examiners
Statement of Revenues & Expenses
 Year-to-Date Comparison

	Apr - Sep 23	Apr - Sep 22
Board Travel		
5120 · Board Travel - Board Meetings	10,381.60	9,334.36
5121 · Board Travel - Prof Meetings	0.00	113.75
5122 · Board Travel - NASBA Annual	3,346.30	5,484.60
5123 · Board Travel - NASBA Regional	11,830.79	8,109.85
5129 · Miscellaneous Board Costs	0.00	3,813.65
5131 · Board Travel - Outside Legal	1,590.00	1,780.09
Total Board Travel	27,148.69	28,636.30
Building Expenses		
5800 · Building Maintenance	863.50	2,697.89
5801 · Electricity	5,140.84	4,712.11
5802 · Grounds Maintenance	2,338.80	4,903.04
5803 · Heat & Air Maintenance	1,730.45	1,671.95
5804 · Improvements	169.73	0.00
5807 · Janitorial Maintenance	7,710.00	7,710.00
5808 · Pest Control Service	300.00	300.00
5809 · Security & Fire Alarm	2,204.93	2,051.10
5810 · Trash Collection	-323.00	1,335.39
5811 · Water & Sewer	624.25	619.49
Total Building Expenses	20,759.50	26,000.97
Continuing Education -Staff		
5050 · Continuing Education - Staff	396.00	335.12
Total Continuing Education -Staff	396.00	335.12
Exam Postage		
5531 · Exam Postage	240.00	360.00
Total Exam Postage	240.00	360.00
Exam Sitting and Grading		
5539 · Exam Vendor Accommodations	1,745.27	2,579.60
5538 · Exam Vendor Expense	646,308.61	453,949.79
Total Exam Sitting and Grading	648,053.88	456,529.39
Investigation & Hearing Costs		
5222 · Investigation Materials	1,622.50	1,575.00
5230 · Hearing Costs	330.78	867.37
5250 · Administrative Cost Assessed	-600.00	0.00
5260 · Civil Penalties Assessed	-39,000.00	-151,500.00
5261 · Civil Penalties Remitted	26,864.90	139,808.00
Total Investigation & Hearing Costs	-10,781.82	-9,249.63
Legal Expense		
5140 · Legal Counsel - Administrative	25,829.25	24,367.50
5211 · Legal Counsel - Litigation	19,040.00	0.00
Total Legal Expense	44,869.25	24,367.50

NC Board of CPA Examiners
Statement of Revenues & Expenses
 Year-to-Date Comparison

	Apr - Sep 23	Apr - Sep 22
Misc Personnel		
5034 · Misc. Payroll Deduction	0.00	0.00
5037 · HSA Deduction	-200.00	0.00
5090 · Flowers, Gifts, Etc.	77.25	0.00
5092 · Misc. Personnel Costs	454.48	601.47
Total Misc Personnel	331.73	601.47
Office Expense		
5320 · Payroll Service	914.68	860.42
5360 · Telephone	3,176.63	3,364.84
5361 · Internet & Website	1,960.20	1,960.20
5390 · Clipping Service	537.20	719.40
5400 · Computer Prog/Assistance	150.00	150.00
5405 · Computer Software Maintenance	103,311.97	91,296.81
5410 · Dues	8,141.00	8,198.00
5420 · Insurance	8,486.00	8,682.00
5430 · Audit Fees	15,000.00	13,000.00
5440 · Misc Office Expense	525.00	525.00
5445 · Banking Fees	889.12	861.05
5450 · Credit Card Fees	55,366.55	48,498.32
Total Office Expense	198,458.35	178,116.04
Per Diem - Board		
5110 · Per Diem - Board Meetings	6,100.00	5,850.00
5111 · Per Diem - Prof Meetings	0.00	150.00
5113 · Per Diem - NASBA Regional	1,700.00	1,250.00
5114 · Per Diem - NASBA Committees	100.00	50.00
5117 · Per Diem - NCACPA/Board	50.00	200.00
Total Per Diem - Board	7,950.00	7,500.00
Postage		
5345 · Postage - UPS	10,000.00	9,500.00
5340 · Postage - Other	1,100.00	1,890.06
5341 · Postage - Newsletter	3,500.00	7,588.39
5342 · Postage - Business Reply	300.00	450.00
5343 · Postage - Renewal	1,043.00	540.00
Total Postage	15,943.00	19,968.45
Printing		
5330 · Printing - Other	4,043.75	2,271.35
5331 · Printing - Newsletter	15,178.22	10,881.21
5332 · Printing - Certificates	1,184.25	1,234.75
Total Printing	20,406.22	14,387.31
Repairs & Maintenance		
5381 · Maintenance - Copiers	1,257.18	645.19
5383 · Maintenance - Postage	312.00	950.00
Total Repairs & Maintenance	1,569.18	1,595.19

NC Board of CPA Examiners
Statement of Revenues & Expenses
 Year-to-Date Comparison

	Apr - Sep 23	Apr - Sep 22
Salaries & Payroll Taxes		
5010 · Staff Salaries	505,250.50	464,170.99
5030 · FICA Taxes	38,651.59	35,509.01
Total Salaries & Payroll Taxes	543,902.09	499,680.00
Staff Travel		
5060 · Staff Travel - Local	0.00	38.13
5061 · Staff Travel - Prof Mtgs	982.35	197.63
5070 · Staff Travel - NASBA Annual	2,875.59	3,276.38
5071 · Staff Travel - NASBA Regional	6,328.08	5,395.15
5072 · Staff Travel - NASBA ED/Legal	0.00	6,612.21
5073 · Staff Travel - NASBA Committee	180.65	0.00
5076 · Staff Travel - NCACPA/Board	0.00	128.70
Total Staff Travel	10,366.67	15,648.20
Subscriptions/References		
5370 · Subscriptions/References	7,743.49	7,321.25
Total Subscriptions/References	7,743.49	7,321.25
Supplies		
5355 · Expendable Equipment	2,318.92	0.00
5350 · Supplies - Office	2,828.36	5,461.55
5351 · Supplies - Copier	0.00	682.83
5352 · Supplies - Computer	669.22	880.35
Total Supplies	5,816.50	7,024.73
5920 · Funded Depreciation	23,750.00	22,500.00
Total Expense	1,677,104.21	1,410,023.77
Net Ordinary Income	604,289.25	603,384.58
Other Income/Expense		
Other Income		
8250 · Gift Card Revenue	5,000.00	5,057.50
Interest Income		
8500 · Interest Income - MMAs	21,753.62	1,790.08
8510 · Interest Income - CDs	6,297.14	1,033.80
Total Interest Income	28,050.76	2,823.88
8200 · Rental Income	24,849.88	24,126.08
Total Other Income	57,900.64	32,007.46
Net Other Income	57,900.64	32,007.46
Change in Net Assets	662,189.89	635,392.04

10/05/23

NC Board of CPA Examiners
Statement of Revenues & Expense - Budget v. Actual
 April 2023 through September 2023

	Apr - Sep 23	Budget	\$ Over Bud...
Ordinary Income/Expense			
Income			
Certificate Fees			
4110 · Certificates - Initial	24,700.00	25,999.98	-1,299.98
4120 · Certificates - Reciprocal	14,500.00	17,500.02	-3,000.02
4140 · Certificates - Renewal Fees	1,326,180.00	1,338,000.00	-11,820.00
4150 · Certificates - Reinst/Revoked	600.00	874.98	-274.98
4151 · Certificates - Reinst/Surr	2,600.00	2,625.00	-25.00
4152 · Certificates - Reinst/Inactive	0.00	0.00	0.00
4160 · Certificates - Notification	0.00	0.00	0.00
Total Certificate Fees	1,368,580.00	1,384,999.98	-16,419.98
Exam Fee Revenue			
4001 · Initial Adm Fees	128,110.00	86,250.00	41,860.00
4002 · Re-Exam Adm Fees	103,950.00	71,250.00	32,700.00
4004 · Exam Fees Revenue	699,058.11	450,000.00	249,058.11
4060 · Equivalency Exam Fees	0.00	0.00	0.00
4070 · Transfer Exam Grade Credit	0.00	0.00	0.00
4071 · Exam Review Fees	0.00	0.00	0.00
4072 · Exam Scholarship Coupon	-21,020.65	-17,187.48	-3,833.17
Total Exam Fee Revenue	910,097.46	590,312.52	319,784.94
Misc			
4993 · Revenue Suspense	0.00	0.00	0.00
4999 · Board Training	0.00	0.00	0.00
4910 · Educational Program Fees	0.00	0.00	0.00
4970 · Duplicate Certificates	275.00	0.00	275.00
4980 · Copies	0.00	0.00	0.00
4990 · Miscellaneous	711.00	499.98	211.02
Total Misc	986.00	499.98	486.02
Partnership Fees			
4260 · Partnership Registration Fees	30.00	2,000.00	-1,970.00
4261 · Partnership Renewal Fees	0.00	0.00	0.00
Total Partnership Fees	30.00	2,000.00	-1,970.00
Professional Corporation Fees			
4250 · PC Registration Fees	1,700.00	2,100.00	-400.00
4251 · PC Renewal Fees	0.00	0.00	0.00
4252 · PC Renewal Fees W/Penalties	0.00	0.00	0.00
Total Professional Corporation Fees	1,700.00	2,100.00	-400.00
Total Income	2,281,393.46	1,979,912.48	301,480.98
Expense			
6900 · Bad Debt Expense	0.00	0.00	0.00
6690 · Over & Short	-484.60	0.00	-484.60

10/05/23

NC Board of CPA Examiners
Statement of Revenues & Expense - Budget v. Actual
 April 2023 through September 2023

	Apr - Sep 23	Budget	\$ Over Bud...
Fringe Benefits			
5031 · Retirement - NCLB Contribution	30,314.90	29,980.45	334.45
5033 · Retirement - NCLB Administr	6,712.31	2,000.00	4,712.31
5035 · Health Ins. Premiums	59,435.50	59,788.44	-352.94
5036 · Medical Reim Plan	14,003.37	18,000.00	-3,996.63
5038 · Unemployment Claims	200.00	0.00	200.00
Total Fringe Benefits	110,666.08	109,768.89	897.19
Board Travel			
5120 · Board Travel - Board Meetings	10,381.60	12,540.00	-2,158.40
5121 · Board Travel - Prof Meetings	0.00	0.00	0.00
5122 · Board Travel - NASBA Annual	3,346.30	0.00	3,346.30
5123 · Board Travel - NASBA Regional	11,830.79	12,570.00	-739.21
5124 · Board Travel - NASBA Committees	0.00	0.00	0.00
5125 · Board Travel - AICPA Council	0.00	850.00	-850.00
5126 · Board Travel - NCACPA Annual	0.00	0.00	0.00
5127 · Board Travel - NCACPA/Board	0.00	0.00	0.00
5128 · Board Travel - AICPA Committees	0.00	0.00	0.00
5129 · Miscellaneous Board Costs	0.00	0.00	0.00
5131 · Board Travel - Outside Legal	1,590.00	2,333.33	-743.33
Total Board Travel	27,148.69	28,293.33	-1,144.64
Building Expenses			
5800 · Building Maintenance	863.50	1,500.00	-636.50
5801 · Electricity	5,140.84	6,499.98	-1,359.14
5802 · Grounds Maintenance	2,338.80	4,000.02	-1,661.22
5803 · Heat & Air Maintenance	1,730.45	1,750.00	-19.55
5804 · Improvements	169.73	1,000.02	-830.29
5805 · Insurance	0.00	3,500.00	-3,500.00
5807 · Janitorial Maintenance	7,710.00	7,999.98	-289.98
5808 · Pest Control Service	300.00	600.00	-300.00
5809 · Security & Fire Alarm	2,204.93	2,500.00	-295.07
5810 · Trash Collection	-323.00	1,000.02	-1,323.02
5811 · Water & Sewer	624.25	799.98	-175.73
Total Building Expenses	20,759.50	31,150.00	-10,390.50
Continuing Education -Staff			
5050 · Continuing Education - Staff	396.00	1,500.00	-1,104.00
Total Continuing Education -Staff	396.00	1,500.00	-1,104.00
Exam Postage			
5531 · Exam Postage	240.00	750.00	-510.00
Total Exam Postage	240.00	750.00	-510.00
Exam Printing			
5533 · Exam Printing	0.00	0.00	0.00
Total Exam Printing	0.00	0.00	0.00

NC Board of CPA Examiners
Statement of Revenues & Expense - Budget v. Actual

April 2023 through September 2023

	Apr - Sep 23	Budget	\$ Over Bud...
Exam Sitting and Grading			
5539 · Exam Vendor Accommodations	1,745.27	0.00	1,745.27
5538 · Exam Vendor Expense	646,308.61	404,387.62	241,920.99
Total Exam Sitting and Grading	648,053.88	404,387.62	243,666.26
Exam Supplies			
5532 · Exam Supplies	0.00	0.00	0.00
Total Exam Supplies	0.00	0.00	0.00
Investigation & Hearing Costs			
5220 · Investigator Fees	0.00	0.00	0.00
5221 · Staff Investigation Costs	0.00	0.00	0.00
5222 · Investigation Materials	1,622.50	1,750.02	-127.52
5230 · Hearing Costs	330.78	2,500.02	-2,169.24
5231 · Rule-Making Hearing Costs	0.00	0.00	0.00
5232 · Legal Advertising	0.00	0.00	0.00
5250 · Administrative Cost Assessed	-600.00	-1,249.98	649.98
5260 · Civil Penalties Assessed	-39,000.00	-3,750.00	-35,250.00
5261 · Civil Penalties Remitted	26,864.90	0.00	26,864.90
Total Investigation & Hearing Costs	-10,781.82	-749.94	-10,031.88
Legal Expense			
5140 · Legal Counsel - Administrative	25,829.25	31,000.02	-5,170.77
5141 · Legal Counsel - Spec Projects	0.00	0.00	0.00
5210 · Legal Counsel - Prof Standards	0.00	0.00	0.00
5211 · Legal Counsel - Litigation	19,040.00	15,000.00	4,040.00
Total Legal Expense	44,869.25	46,000.02	-1,130.77
Misc Personnel			
5034 · Misc. Payroll Deduction	0.00	0.00	0.00
5037 · HSA Deduction	-200.00	0.00	-200.00
5090 · Flowers, Gifts, Etc.	77.25	0.00	77.25
5091 · Staff Recruiting	0.00	0.00	0.00
5092 · Misc. Personnel Costs	454.48	1,750.02	-1,295.54
Total Misc Personnel	331.73	1,750.02	-1,418.29
Office Expense			
5448 · Interest Expense - GL Software	0.00	6,349.98	-6,349.98
5301 · Equipment Rent	0.00	90.00	-90.00
5310 · Decorations	0.00	0.00	0.00
5320 · Payroll Service	914.68	1,050.00	-135.32
5360 · Telephone	3,176.63	4,249.98	-1,073.35
5361 · Internet & Website	1,960.20	1,999.98	-39.78
5390 · Clipping Service	537.20	1,000.02	-462.82
5400 · Computer Prog/Assistance	150.00	499.98	-349.98
5405 · Computer Software Maintenance	103,311.97	101,475.00	1,836.97
5410 · Dues	8,141.00	5,125.02	3,015.98
5420 · Insurance	8,486.00	6,666.67	1,819.33
5430 · Audit Fees	15,000.00	15,000.00	0.00
5435 · Consulting Services	0.00	4,099.98	-4,099.98
5440 · Misc Office Expense	525.00	0.00	525.00

10/05/23

Statement of Revenues & Expense - Budget v. Actual

April 2023 through September 2023

	Apr - Sep 23	Budget	\$ Over Bud...
5445 · Banking Fees	889.12	1,050.00	-160.88
5450 · Credit Card Fees	55,366.55	31,999.98	23,366.57
Total Office Expense	198,458.35	180,656.59	17,801.76
Per Diem - Board			
5110 · Per Diem - Board Meetings	6,100.00	6,300.00	-200.00
5111 · Per Diem - Prof Meetings	0.00	1,249.98	-1,249.98
5112 · Per Diem - NASBA Annual	0.00	0.00	0.00
5113 · Per Diem - NASBA Regional	1,700.00	0.00	1,700.00
5114 · Per Diem - NASBA Committees	100.00	0.00	100.00
5115 · Per Diem - AICPA Council	0.00	0.00	0.00
5116 · Per Diem - NCACPA Annual	0.00	800.00	-800.00
5117 · Per Diem - NCACPA/Board	50.00	500.00	-450.00
5118 · Per Diem - AICPA Committees	0.00	0.00	0.00
5119 · Per Diem - Miscellaneous	0.00	500.00	-500.00
Total Per Diem - Board	7,950.00	9,349.98	-1,399.98
Postage			
5345 · Postage - UPS	10,000.00	9,000.00	1,000.00
5340 · Postage - Other	1,100.00	3,499.98	-2,399.98
5341 · Postage - Newsletter	3,500.00	4,999.98	-1,499.98
5342 · Postage - Business Reply	300.00	1,500.00	-1,200.00
5343 · Postage - Renewal	1,043.00	1,249.98	-206.98
Total Postage	15,943.00	20,249.94	-4,306.94
Printing			
5330 · Printing - Other	4,043.75	1,999.98	2,043.77
5331 · Printing - Newsletter	15,178.22	15,600.00	-421.78
5332 · Printing - Certificates	1,184.25	2,100.00	-915.75
Total Printing	20,406.22	19,699.98	706.24
Repairs & Maintenance			
5380 · Repairs - Misc.	0.00	0.00	0.00
5381 · Maintenance - Copiers	1,257.18	1,425.00	-167.82
5382 · Maintenance - Computer	0.00	0.00	0.00
5383 · Maintenance - Postage	312.00	825.00	-513.00
Total Repairs & Maintenance	1,569.18	2,250.00	-680.82
Salaries & Payroll Taxes			
5040 · State Unemployment Tax	0.00	0.00	0.00
5010 · Staff Salaries	505,250.50	501,584.74	3,665.76
5020 · Part-Time Staff Salaries	0.00	0.00	0.00
5021 · Temporary Contractors	0.00	0.00	0.00
5030 · FICA Taxes	38,651.59	38,475.61	175.98
Total Salaries & Payroll Taxes	543,902.09	540,060.35	3,841.74
Scholarships			
5535 · Scholarship	0.00	0.00	0.00
Total Scholarships	0.00	0.00	0.00

NC Board of CPA Examiners
Statement of Revenues & Expense - Budget v. Actual
 April 2023 through September 2023

	Apr - Sep 23	Budget	\$ Over Bud...
Staff Travel			
5060 · Staff Travel - Local	0.00	0.00	0.00
5061 · Staff Travel - Prof Mtgs	982.35	1,000.02	-17.67
5062 · Staff Travel - NASBA CPE	0.00	0.00	0.00
5070 · Staff Travel - NASBA Annual	2,875.59	7,035.00	-4,159.41
5071 · Staff Travel - NASBA Regional	6,328.08	5,910.00	418.08
5072 · Staff Travel - NASBA ED/Legal	0.00	0.00	0.00
5073 · Staff Travel - NASBA Committee	180.65	0.00	180.65
5074 · Staff Travel - AICPA	0.00	0.00	0.00
5075 · Staff Travel - NCACPA Meetings	0.00	0.00	0.00
5076 · Staff Travel - NCACPA/Board	0.00	0.00	0.00
5077 · Staff Travel - Clear/FARB Conf	0.00	0.00	0.00
Total Staff Travel	10,366.67	13,945.02	-3,578.35
Subscriptions/References			
5370 · Subscriptions/References	7,743.49	3,874.98	3,868.51
Total Subscriptions/References	7,743.49	3,874.98	3,868.51
Supplies			
5355 · Expendable Equipment	2,318.92	2,500.02	-181.10
5350 · Supplies - Office	2,828.36	3,750.00	-921.64
5351 · Supplies - Copier	0.00	625.02	-625.02
5352 · Supplies - Computer	669.22	625.02	44.20
5353 · Supplies - Special Projects	0.00	0.00	0.00
Total Supplies	5,816.50	7,500.06	-1,683.56
5920 · Funded Depreciation	23,750.00	24,000.00	-250.00
6999 · Uncategorized Expenses	0.00	0.00	0.00
9999 · Suspense	0.00	0.00	0.00
Total Expense	1,677,104.21	1,444,436.84	232,667.37
Net Ordinary Income	604,289.25	535,475.64	68,813.61
Other Income/Expense			
Other Income			
8360 · Investment Account Fees	0.00	0.00	0.00
8350 · Unrealized Gain/Loss on Invest	0.00	0.00	0.00
8250 · Gift Card Revenue	5,000.00	2,500.02	2,499.98
Interest Income			
8500 · Interest Income - MMAs	21,753.62	3,750.00	18,003.62
8510 · Interest Income - CDs	6,297.14	3,750.00	2,547.14
Total Interest Income	28,050.76	7,500.00	20,550.76
8200 · Rental Income	24,849.88	24,910.50	-60.62
8920 · Gain on Sale of Fixed Assets	0.00	0.00	0.00
8921 · Loss on Sale of Fixed Assets	0.00	0.00	0.00
Total Other Income	57,900.64	34,910.52	22,990.12

10/05/23

Statement of Revenues & Expense - Budget v. Actual

April 2023 through September 2023

	Apr - Sep 23	Budget	\$ Over Bud...
Other Expense			
7000 - Leasing Commission	0.00	0.00	0.00
Total Other Expense	0.00	0.00	0.00
Net Other Income	57,900.64	34,910.52	22,990.12
Change in Net Assets	<u>662,189.89</u>	<u>570,386.16</u>	<u>91,803.73</u>

**Rule Amendments Filed with Office of Administrative Hearings
(No Handout)**

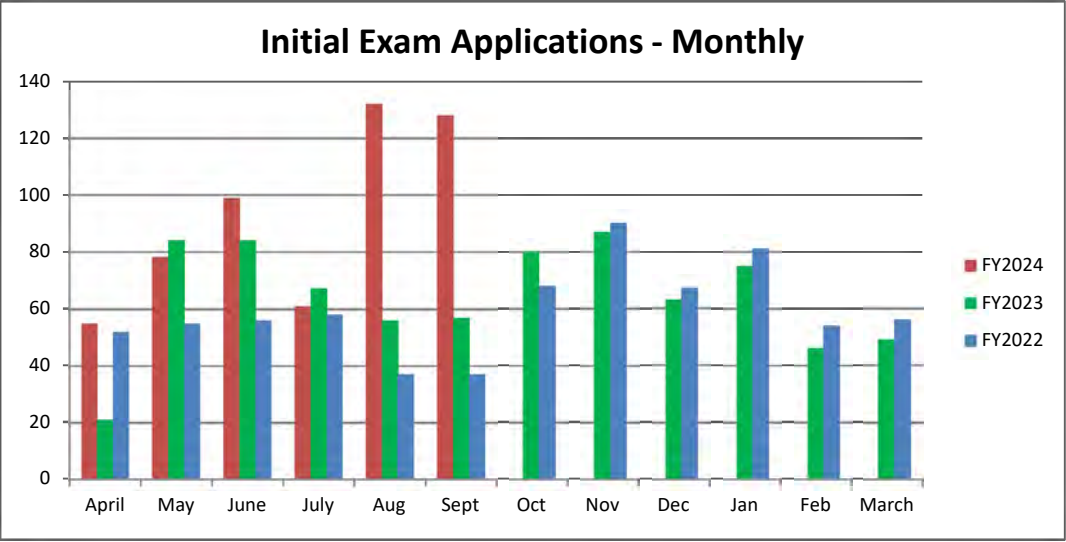
**Upcoming NASBA Annual Meeting
(No Handout)**

**Upcoming Joint Staff Meeting with NCACPA
(No Handout)**

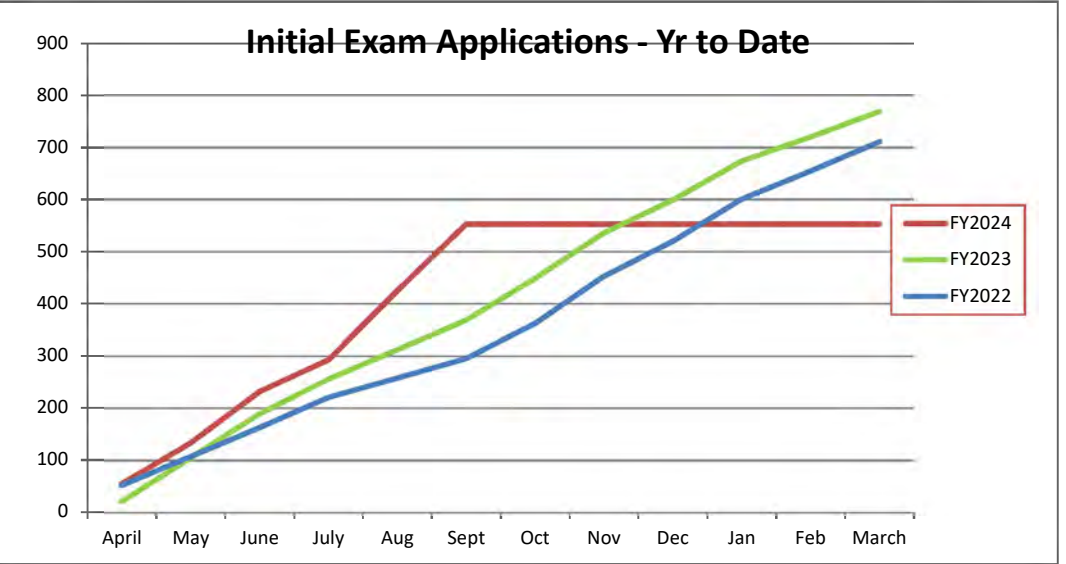
NC State Board of CPA Examiners Monthly and Year-to-Date Operational Metrics

Exam Applications					
IntEx	2024	2023	2022	2021	2020
Mth	#	#	#	#	#
April	55	21	52	14	61
May	78	84	55	59	70
June	99	84	56	87	62
July	61	67	58	71	92
Aug	132	56	37	18	51
Sept	128	57	37	56	54
Oct	0	80	68	85	62
Nov	0	87	90	78	58
Dec	0	63	67	61	83
Jan	0	75	81	66	111
Feb	0	46	54	66	70
March	0	49	56	46	41

Avg	92	64	59	59	68
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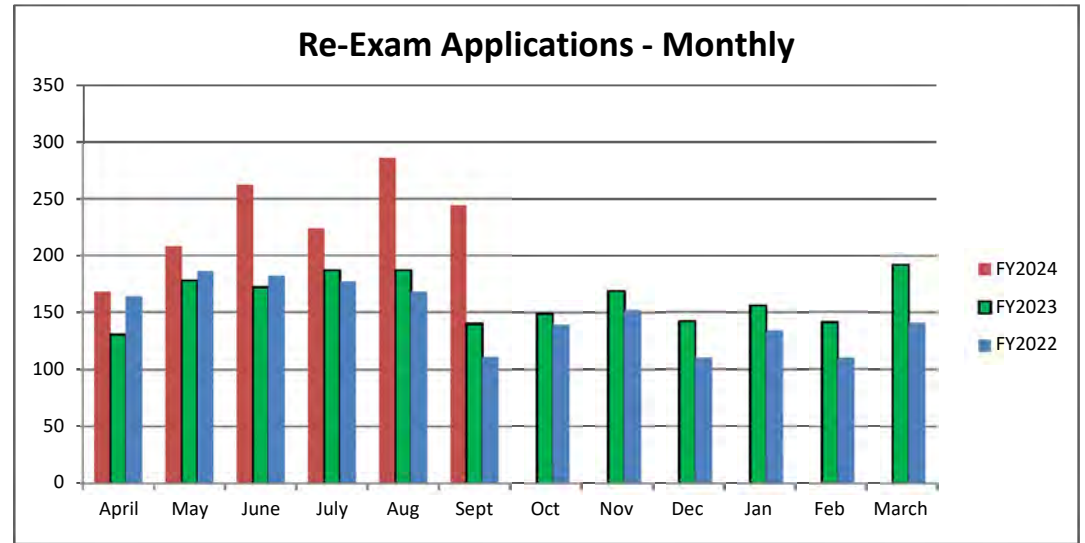


Exam Applications					
IntEx	2024	2023	2022	2021	2020
Mth	Sum	Sum	Sum	Sum	Sum
April	55	21	52	14	61
May	133	105	107	73	131
June	232	189	163	160	193
July	293	256	221	231	285
Aug	425	312	258	249	336
Sept	553	369	295	305	390
Oct	553	449	363	390	452
Nov	553	536	453	468	510
Dec	553	599	520	529	593
Jan	553	674	601	595	704
Feb	553	720	655	661	774
March	553	769	711	707	815

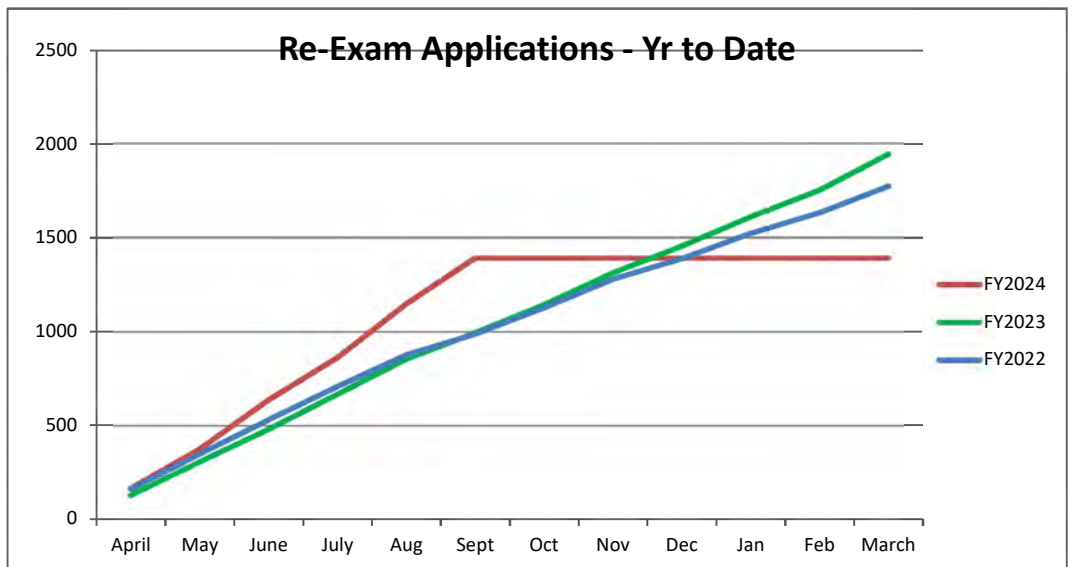


NC State Board of CPA Examiners **Monthly and Year-to-Date Operational Metrics**

Exam Applications					
Re-Ex	2024	2023	2022	2021	2020
Mth	#	#	#	#	#
April	168	131	164	84	195
May	208	178	186	174	196
June	262	172	182	176	222
July	224	187	177	150	172
Aug	286	187	168	79	164
Sept	244	140	111	215	185
Oct	0	149	139	155	194
Nov	0	169	152	145	144
Dec	0	142	110	146	177
Jan	0	156	134	150	145
Feb	0	141	110	142	112
March	0	192	141	147	139
Avg	232	162	148	147	170

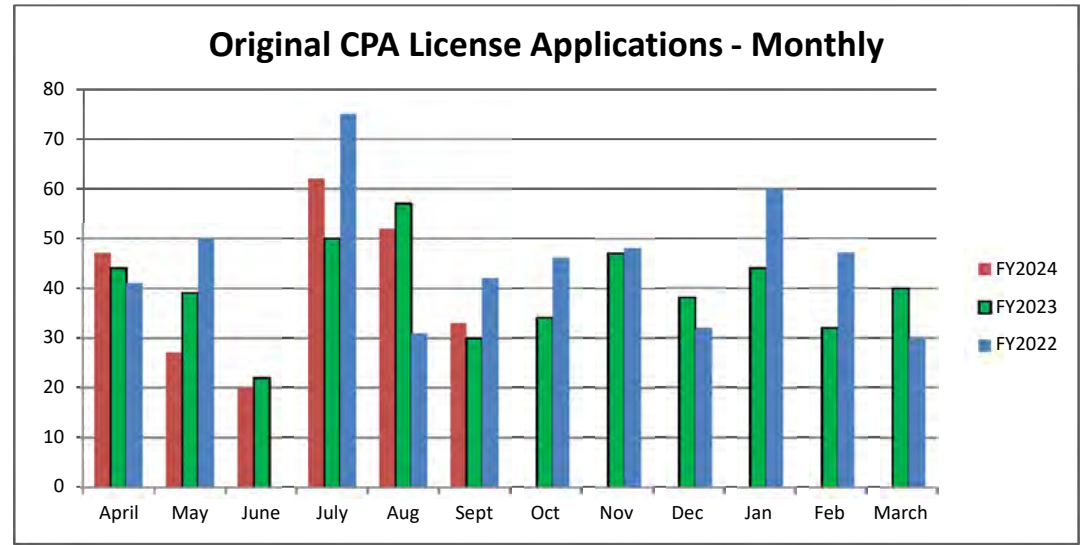


Exam Applications					
Re-Ex	2024	2023	2022	2021	2020
Mth	Sum	Sum	Sum	Sum	Sum
April	168	131	164	84	195
May	376	309	350	258	391
June	638	481	532	434	613
July	862	668	709	584	785
Aug	1148	855	877	663	949
Sept	1392	995	988	878	1134
Oct	1392	1144	1127	1033	1328
Nov	1392	1313	1279	1178	1472
Dec	1392	1455	1389	1324	1649
Jan	1392	1611	1523	1474	1794
Feb	1392	1752	1633	1616	1906
March	1392	1944	1774	1763	2045

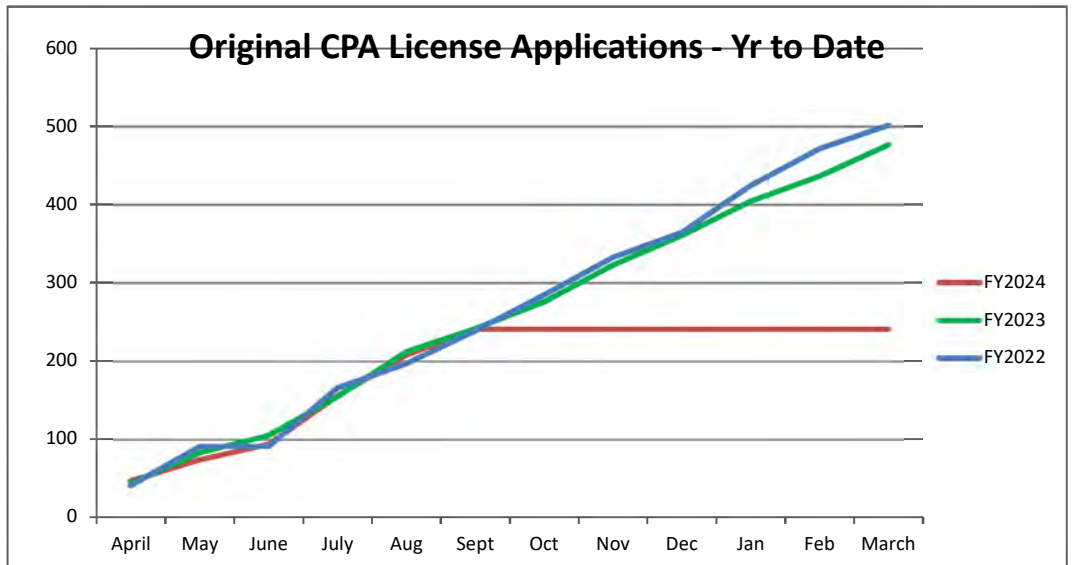


NC State Board of CPA Examiners Monthly and Year-to-Date Operational Metrics

License Applications					
OrgL	2024	2023	2022	2021	2020
Mth	#	#	#	#	#
April	47	44	41	14	42
May	27	39	50	0	37
June	20	22	0	0	0
July	62	50	75	48	62
Aug	52	57	31	32	49
Sept	33	30	42	43	84
Oct	0	34	46	47	36
Nov	0	47	48	56	62
Dec	0	38	32	46	1
Jan	0	44	60	72	112
Feb	0	32	47	78	50
March	0	40	30	31	44
Avg	40	40	42	39	48

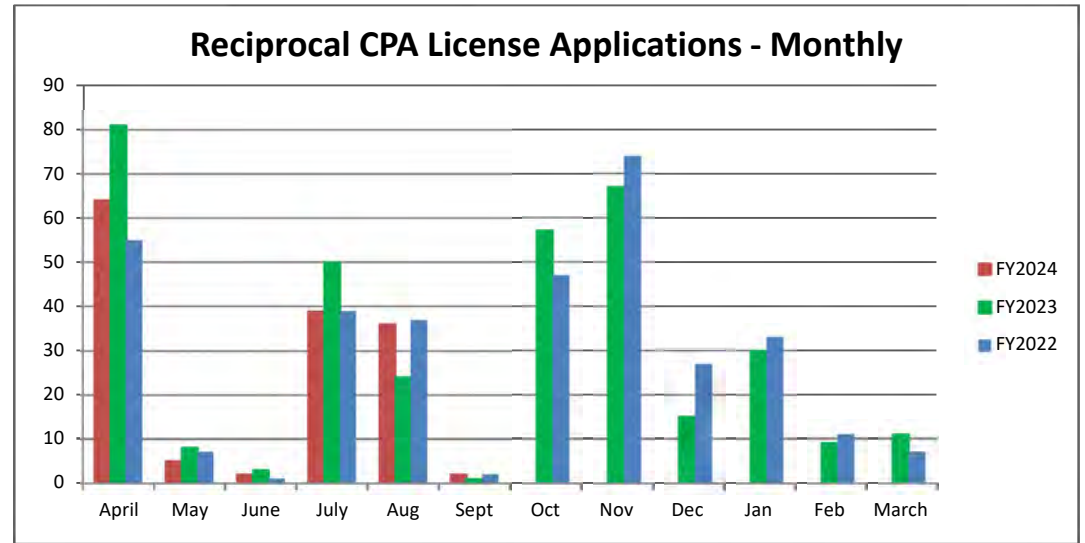


License Applications					
OrgL	2024	2023	2022	2021	2020
Mth	Sum	Sum	Sum	Sum	Sum
April	47	44	41	14	42
May	74	83	91	14	79
June	94	105	91	14	79
July	156	155	166	62	141
Aug	208	212	197	94	190
Sept	241	242	239	137	274
Oct	241	276	285	184	310
Nov	241	323	333	240	372
Dec	241	361	365	286	373
Jan	241	405	425	358	485
Feb	241	437	472	436	535
March	241	477	502	467	579

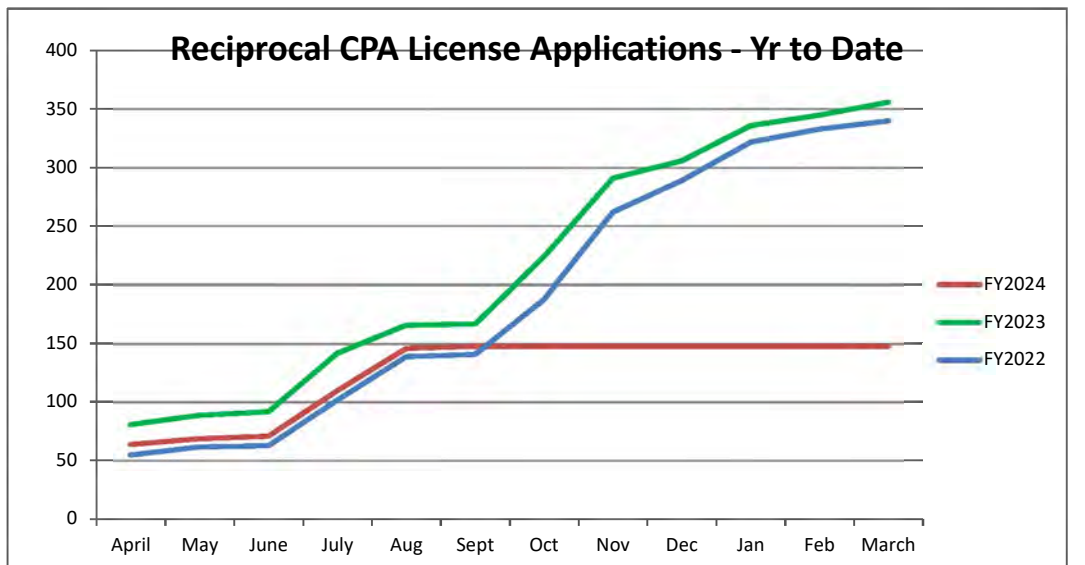


NC State Board of CPA Examiners Monthly and Year-to-Date Operational Metrics

License Applications					
Recp	2024	2023	2022	2021	2020
Mth	#	#	#	#	#
April	64	81	55	57	70
May	5	8	7	7	9
June	2	3	1	0	2
July	39	50	39	31	37
Aug	36	24	37	27	44
Sept	2	1	2	3	2
Oct	0	57	47	44	56
Nov	0	67	74	61	69
Dec	0	15	27	10	26
Jan	0	30	33	22	17
Feb	0	9	11	4	10
March	0	11	7	0	8
Avg	25	30	28	22	29

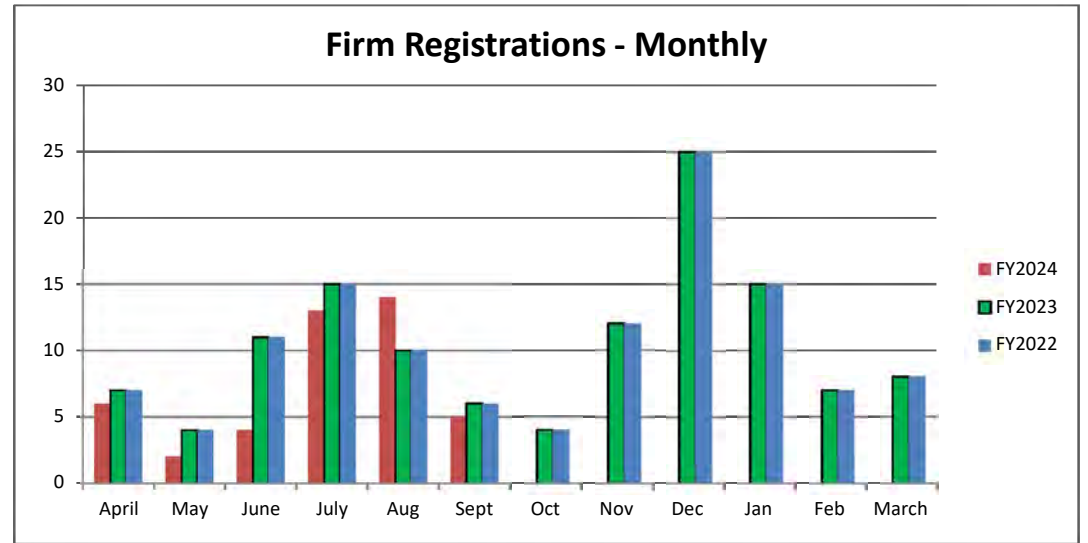


License Applications					
Recp	2024	2023	2022	2021	2020
Mth	Sum	Sum	Sum	Sum	Sum
April	64	81	55	57	70
May	69	89	62	64	79
June	71	92	63	64	81
July	110	142	102	95	118
Aug	146	166	139	122	162
Sept	148	167	141	125	164
Oct	148	224	188	169	220
Nov	148	291	262	230	289
Dec	148	306	289	240	315
Jan	148	336	322	262	332
Feb	148	345	333	266	342
March	148	356	340	266	350

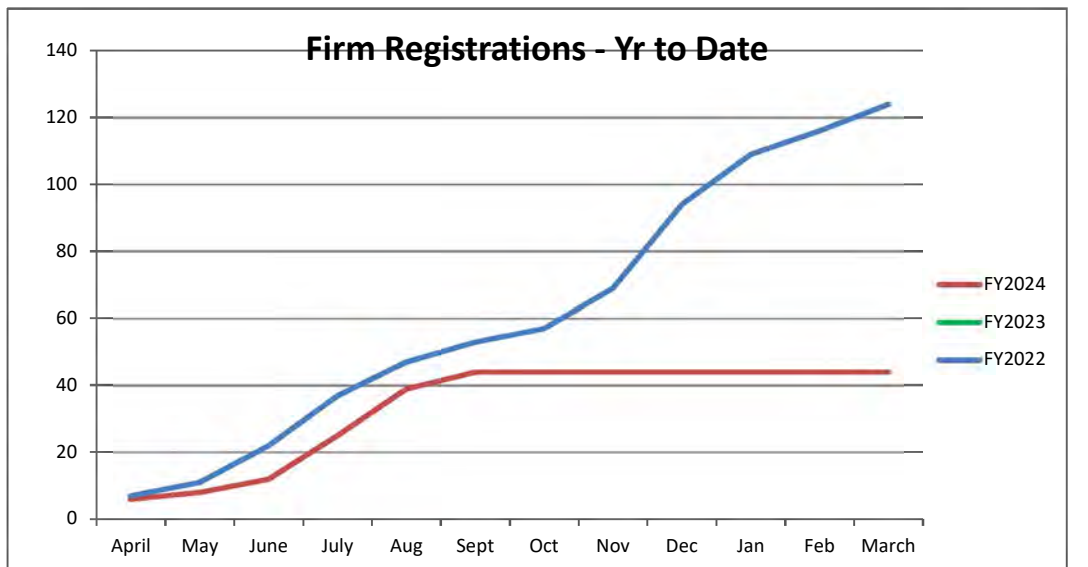


NC State Board of CPA Examiners **Monthly and Year-to-Date Operational Metrics**

Firm Registration					
Firm	2024	2023	2022	2021	2020
Mth	#	#	#	#	#
April	6	7	7	3	7
May	2	4	4	12	14
June	4	11	11	10	25
July	13	15	15	10	11
Aug	14	10	10	14	6
Sept	5	6	6	11	5
Oct	0	4	4	7	11
Nov	0	12	12	6	12
Dec	0	25	25	9	16
Jan	0	15	15	20	26
Feb	0	7	7	8	11
March	0	8	8	16	5
Avg	7	10	10	11	12

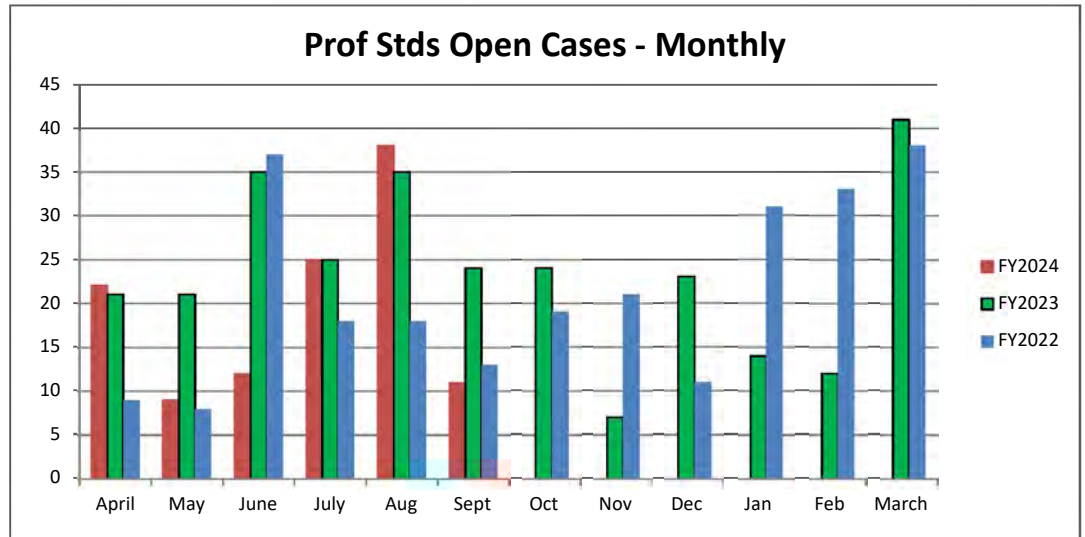


Firm Registration					
Firm	2024	2023	2022	2021	2020
Mth	Sum	Sum	Sum	Sum	Sum
April	6	7	7	3	7
May	8	11	11	15	21
June	12	22	22	25	46
July	25	37	37	35	57
Aug	39	47	47	49	63
Sept	44	53	53	60	68
Oct	44	57	57	67	79
Nov	44	69	69	73	91
Dec	44	94	94	82	107
Jan	44	109	109	102	133
Feb	44	116	116	110	144
March	44	124	124	126	149

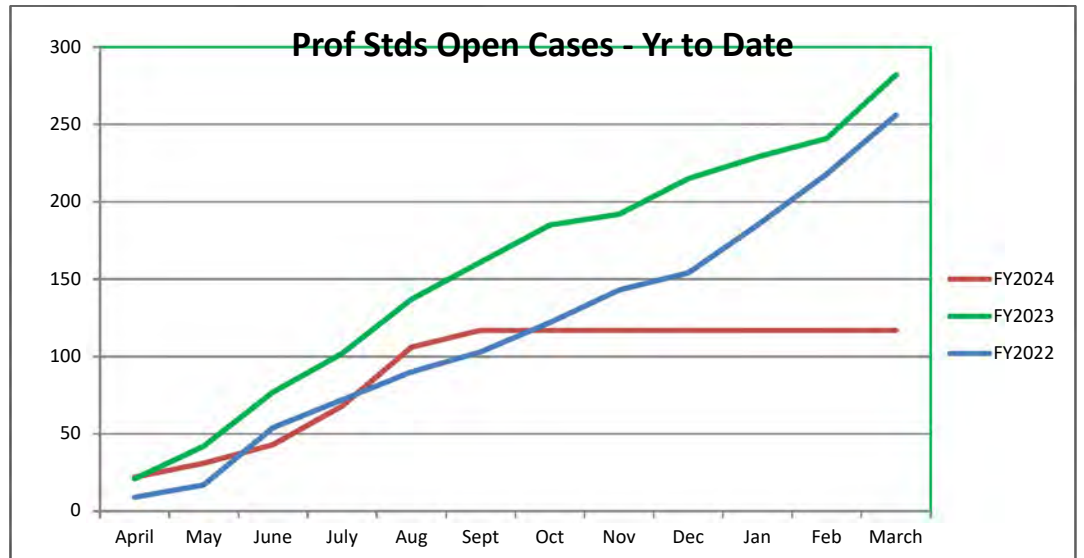


NC State Board of CPA Examiners Monthly and Year-to-Date Operational Metrics

Prf Stds Cases					
Open	2024	2023	2022	2021	2020
Mth	#	#	#	#	#
April	22	21	9	7	28
May	9	21	8	9	18
June	12	35	37	12	25
July	25	25	18	30	37
Aug	38	35	18	27	67
Sept	11	24	13	13	14
Oct	0	24	19	17	14
Nov	0	7	21	10	11
Dec	0	23	11	13	31
Jan	0	14	31	21	33
Feb	0	12	33	12	16
March	0	41	38	29	18
Avg	20	24	21	17	26



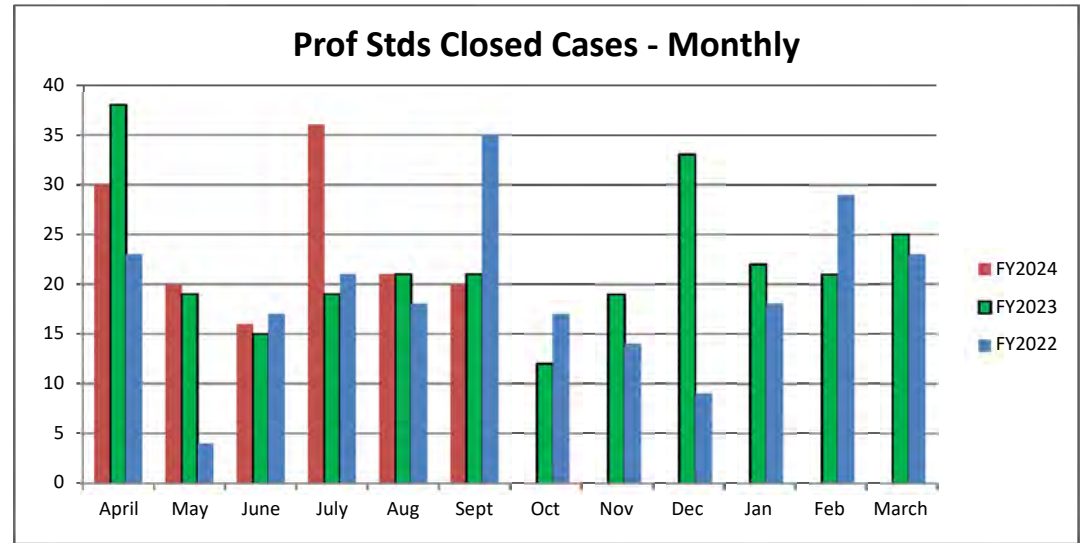
Prf Stds Cases					
Open	2024	2023	2022	2021	2020
Mth	Sum	Sum	Sum	Sum	Sum
April	22	21	9	7	28
May	31	42	17	16	46
June	43	77	54	28	71
July	68	102	72	58	108
Aug	106	137	90	85	175
Sept	117	161	103	98	189
Oct	117	185	122	115	203
Nov	117	192	143	125	214
Dec	117	215	154	138	245
Jan	117	229	185	159	278
Feb	117	241	218	171	294
March	117	282	256	200	312



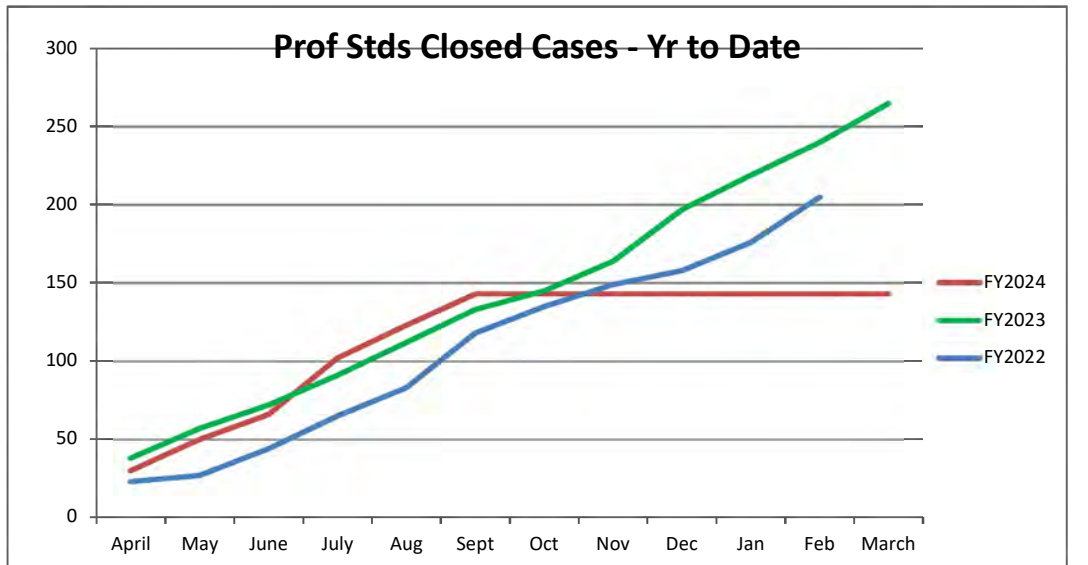
NC State Board of CPA Examiners Monthly and Year-to-Date Operational Metrics

Prf Stds Cases					
Closed	2024	2023	2022	2021	2020
Mth	#	#	#	#	#
April	30	38	23	17	30
May	20	19	4	23	25
June	16	15	17	23	26
July	36	19	21	23	21
Aug	21	21	18	16	49
Sept	20	21	35	17	26
Oct	0	12	17	12	39
Nov	0	19	14	24	23
Dec	0	33	9	12	25
Jan	0	22	18	19	25
Feb	0	21	29	27	23
March	0	25	23	17	19

Avg	29	22	19	19	28
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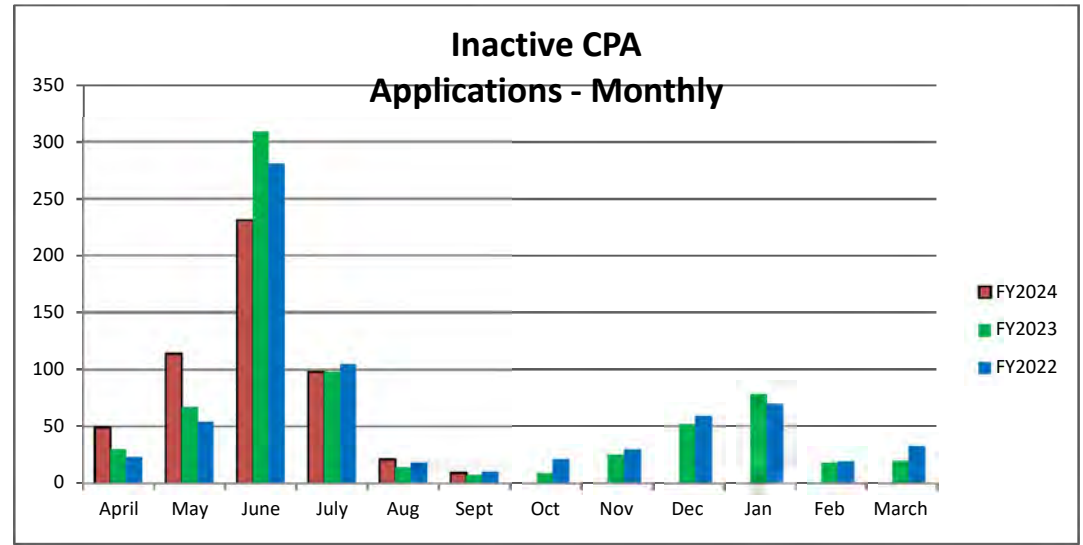


Prf Stds Cases					
Closed	2024	2023	2022	2021	2020
Mth	Sum	Sum	Sum	Sum	Sum
April	30	38	23	17	30
May	50	57	27	40	55
June	66	72	44	63	81
July	102	91	65	86	102
Aug	123	112	83	102	151
Sept	143	133	118	119	177
Oct	143	145	135	131	216
Nov	143	164	149	155	239
Dec	143	197	158	167	264
Jan	143	219	176	186	289
Feb	143	240	205	213	312
March	143	265	228	230	331

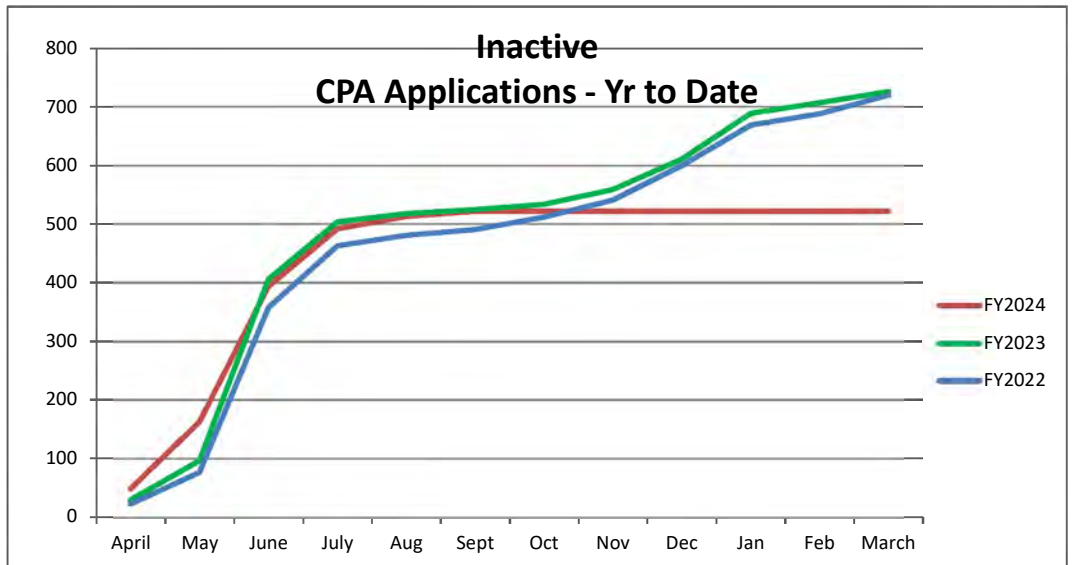


NC State Board of CPA Examiners **Monthly and Year-to-Date Operational Metrics**

Inactive Applications					
InAct	2024	2023	2022	2021	2020
Mth	#	#	#	#	#
April	49	30	23	17	30
May	114	67	54	88	58
June	231	309	281	234	221
July	98	98	105	116	123
Aug	21	14	18	7	9
Sept	9	7	10	6	11
Oct	0	9	21	13	20
Nov	0	25	29	21	26
Dec	0	52	59	55	73
Jan	0	78	69	53	32
Feb	0	18	19	9	15
March	0	19	32	21	6
Avg	87	61	60	53	52



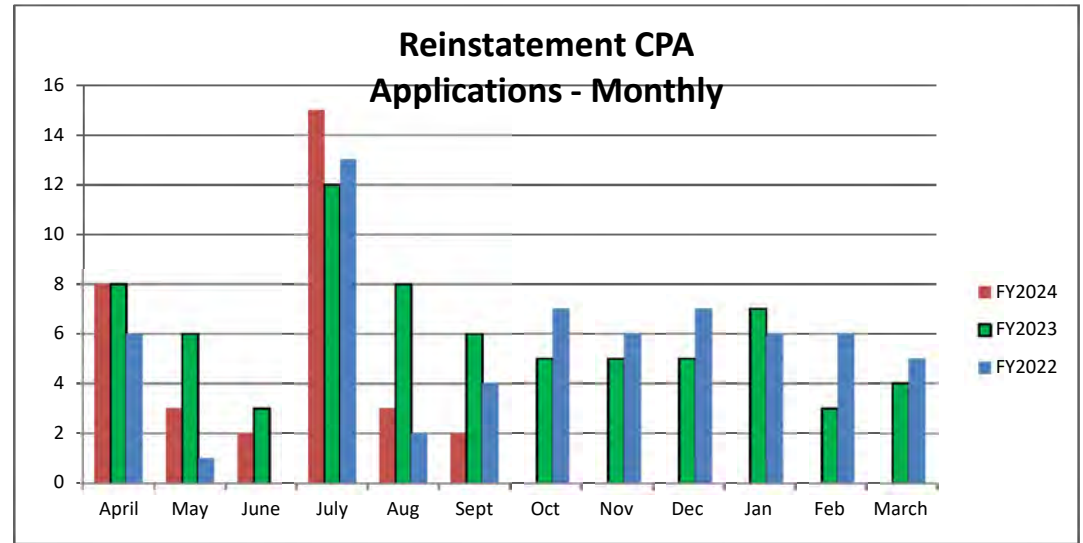
Inactive Applications					
InAct	2024	2023	2022	2021	2020
Mth	Sum	Sum	Sum	Sum	Sum
April	49	30	23	17	30
May	163	97	77	105	88
June	394	406	358	339	309
July	492	504	463	455	432
Aug	513	518	481	462	441
Sept	522	525	491	468	452
Oct	522	534	512	481	472
Nov	522	559	541	502	498
Dec	522	611	600	557	571
Jan	522	689	669	610	603
Feb	522	707	688	619	618
March	522	726	720	640	624



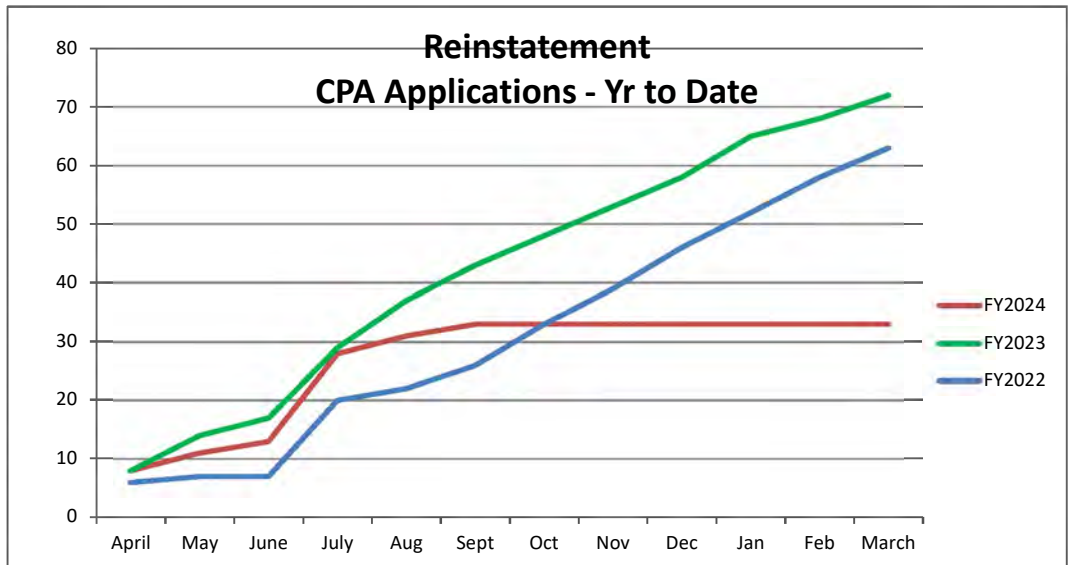
NC State Board of CPA Examiners

Monthly and Year-to-Date Operational Metrics

Reinstatement Applications					
Re-Inst	2024	2023	2022	2021	2020
Mth	#	#	#	#	#
April	8	8	6	1	3
May	3	6	1	4	9
June	2	3	0	4	2
July	15	12	13	11	8
Aug	3	8	2	5	9
Sept	2	6	4	5	8
Oct	0	5	7	4	4
Nov	0	5	6	6	5
Dec	0	5	7	5	6
Jan	0	7	6	7	10
Feb	0	3	6	14	12
March	0	4	5	6	6
Avg	6	6	5	6	7



Reinstatement Applications					
Re-Inst	2024	2023	2022	2021	2020
Mth	Sum	Sum	Sum	Sum	Sum
April	8	8	6	1	3
May	11	14	7	5	12
June	13	17	7	9	14
July	28	29	20	20	22
Aug	31	37	22	25	31
Sept	33	43	26	30	39
Oct	33	48	33	34	43
Nov	33	53	39	40	48
Dec	33	58	46	45	54
Jan	33	65	52	52	64
Feb	33	68	58	66	76
March	33	72	63	72	82



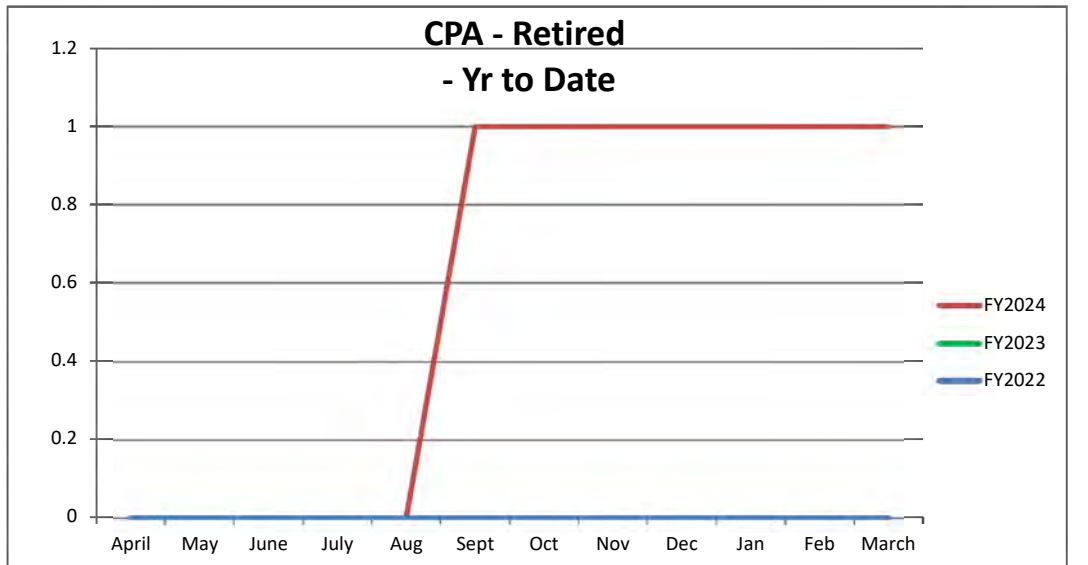
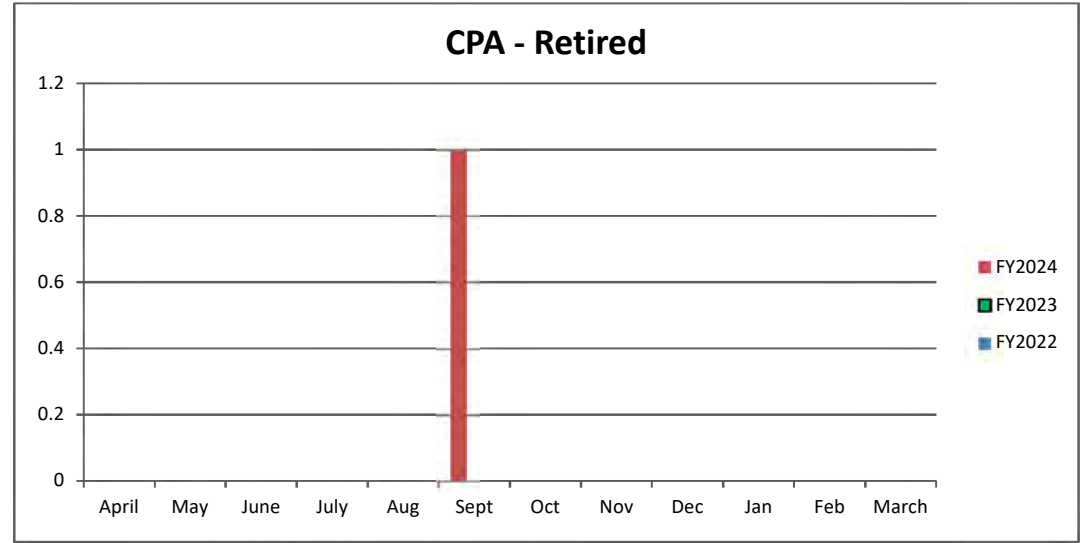
NC State Board of CPA Examiners **Monthly and Year-to-Date Operational Metrics**

CPA-Retired					
Count	2024	2023	2022	2021	2020
Mth	#	#	#	#	#
April	0	0	0	0	0
May	0	0	0	0	0
June	0	0	0	0	0
July	0	0	0	0	0
Aug	0	0	0	0	0
Sept	1	0	0	0	0
Oct	0	0	0	0	0
Nov	0	0	0	0	0
Dec	0	0	0	0	0
Jan	0	0	0	0	0
Feb	0	0	0	0	0
March	0	0	0	0	0

Avg	1	0	0	0	0
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Began

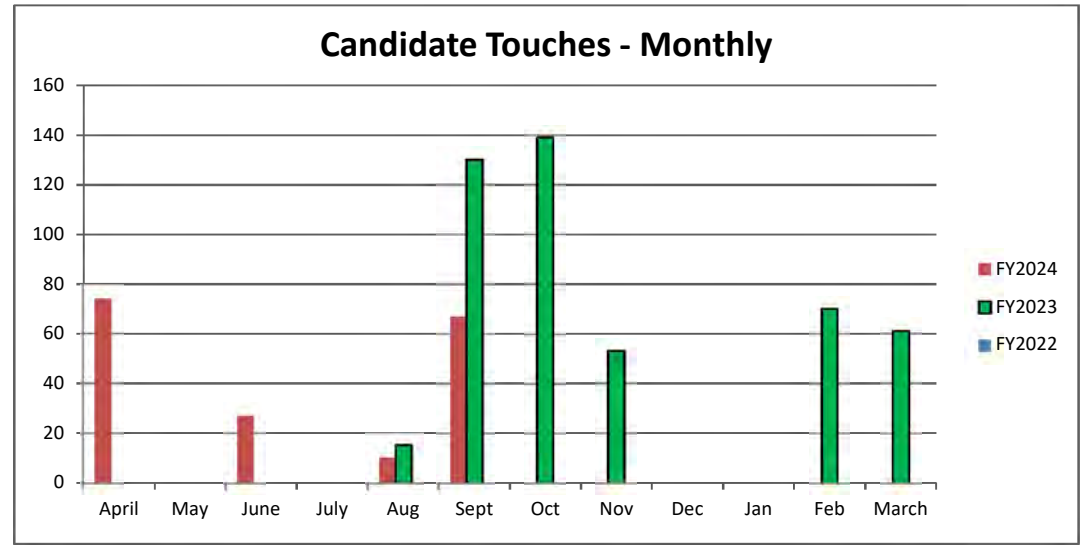
CPA Retired					
Count	2024	2023	2022	2021	2020
Mth	Sum	Sum	Sum	Sum	Sum
April	0	0	0	0	0
May	0	0	0	0	0
June	0	0	0	0	0
July	0	0	0	0	0
Aug	0	0	0	0	0
Sept	1	0	0	0	0
Oct	1	0	0	0	0
Nov	1	0	0	0	0
Dec	1	0	0	0	0
Jan	1	0	0	0	0
Feb	1	0	0	0	0
March	1	0	0	0	0



NC State Board of CPA Examiners

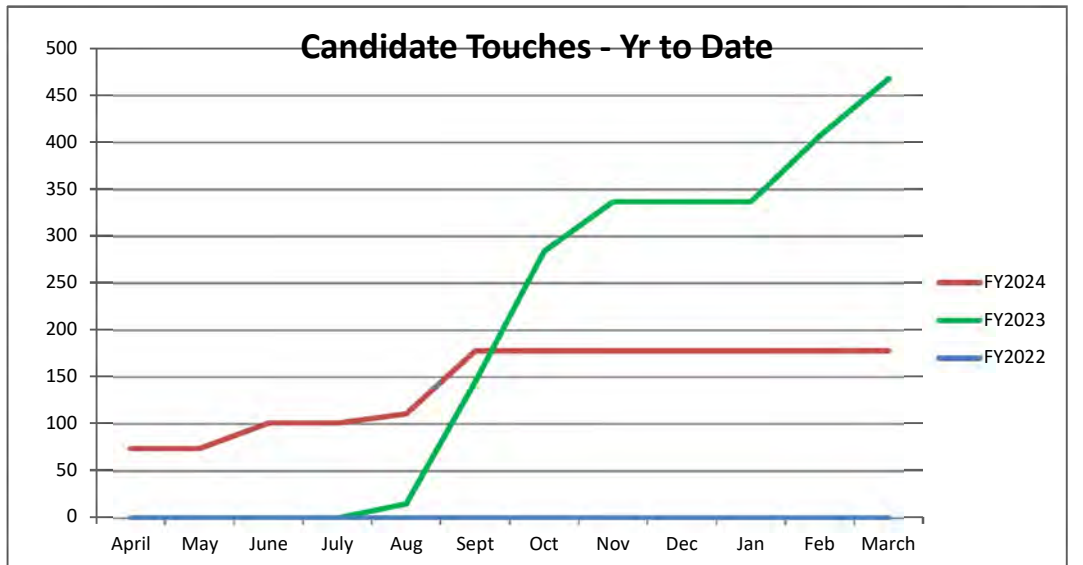
Monthly and Year-to-Date Operational Metrics

Candidate Touches*					
Count	2024	2023	2022	2021	2020
Mth	#	#	#	#	#
April	74	0	0	0	0
May	0	0	0	0	0
June	27	0	0	0	0
July	0	0	0	0	0
Aug	10	15	0	0	0
Sept	67	130	0	0	0
Oct	0	139	0	0	0
Nov	0	53	0	0	0
Dec	0	0	0	0	0
Jan	0	0	0	0	0
Feb	0	70	0	0	0
March	0	61	0	0	0
Avg	30	39	0	0	0



* Candidate Presentations as scheduled in concert with needs of various campuses, not including instructors and staff
Started tracking 8/22

Candidate Touches					
Count	2024	2023	2022	2021	2020
Mth	Sum	Sum	Sum	Sum	Sum
April	74	0	0	0	0
May	74	0	0	0	0
June	101	0	0	0	0
July	101	0	0	0	0
Aug	111	15	0	0	0
Sept	178	145	0	0	0
Oct	178	284	0	0	0
Nov	178	337	0	0	0
Dec	178	337	0	0	0
Jan	178	337	0	0	0
Feb	178	407	0	0	0
March	178	468	0	0	0



Exam Applications			Certificate Applications			CPA Firm Registrations		Professional Stds Cases					Inactive		Reinstatement		CPA - Retired		Candidate Touches	
Month	Initial	Re-Exam	Month	Original	Reciprocal	Month	Total	Month	Begin Bal	Open	Closed	End Bal	Month	Total	Month	Total	Month	Total	Month	Total
Jan-15	107	130	Jan-15	96	51	Jan-15	18	Jan-15	202	66	54	214	Jan-15	47	Jan-15	13	Jan-15	0	Jan-15	0
Feb-15	62	110	Feb-15	64	16	Feb-15	20	Feb-15	214	22	40	196	Feb-15	13	Feb-15	11	Feb-15	0	Feb-15	0
Mar-15	82	227	Mar-15	48	4	Mar-15	12	Mar-15	196	40	38	198	Mar-15	18	Mar-15	5	Mar-15	0	Mar-15	0
Apr-15	97	180	Apr-15	48	61	Apr-15	18	Apr-15	198	7	38	167	Apr-15	29	Apr-15	12	Apr-15	0	Apr-15	0
May-15	78	151	May-15	40	11	May-15	11	May-15	167	26	18	175	May-15	73	May-15	5	May-15	0	May-15	0
Jun-15	77	312	Jun-15	0	4	Jun-15	17	Jun-15	175	6	21	160	Jun-15	126	Jun-15	0	Jun-15	0	Jun-15	0
Jul-15	66	178	Jul-15	60	54	Jul-15	13	Jul-15	160	10	32	138	Jul-15	90	Jul-15	9	Jul-15	0	Jul-15	0
Aug-15	52	155	Aug-15	100	21	Aug-15	11	Aug-15	138	31	27	142	Aug-15	6	Aug-15	15	Aug-15	0	Aug-15	0
Sep-15	51	296	Sep-15	44	5	Sep-15	25	Sep-15	142	27	33	136	Sep-15	7	Sep-15	3	Sep-15	0	Sep-15	0
Oct-15	64	154	Oct-15	74	70	Oct-15	13	Oct-15	136	53	32	157	Oct-15	21	Oct-15	8	Oct-15	0	Oct-15	0
Nov-15	62	151	Nov-15	45	27	Nov-15	14	Nov-15	157	26	25	158	Nov-15	25	Nov-15	10	Nov-15	0	Nov-15	0
Dec-15	139	276	Dec-15	0	2	Dec-15	22	Dec-15	158	9	24	143	Dec-15	35	Dec-15	5	Dec-15	0	Dec-15	0
Jan-16	121	139	Jan-16	133	36	Jan-16	28	Jan-16	143	12	17	138	Jan-16	42	Jan-16	22	Jan-16	0	Jan-16	0
Feb-16	101	141	Feb-16	68	12	Feb-16	16	Feb-16	138	17	21	134	Feb-16	17	Feb-16	9	Feb-16	0	Feb-16	0
Mar-16	92	305	Mar-16	43	3	Mar-16	17	Mar-16	134	34	19	149	Mar-16	19	Mar-16	9	Mar-16	0	Mar-16	0
Apr-16	97	191	Apr-16	60	69	Apr-16	3	Apr-16	149	27	31	145	Apr-16	38	Apr-16	12	Apr-16	0	Apr-16	0
May-16	85	203	May-16	42	18	May-16	14	May-16	145	16	23	138	May-16	63	May-16	12	May-16	0	May-16	0
Jun-16	110	266	Jun-16	0	2	Jun-16	8	Jun-16	138	33	20	151	Jun-16	150	Jun-16	0	Jun-16	0	Jun-16	0
Jul-16	74	204	Jul-16	96	53	Jul-16	6	Jul-16	151	17	42	126	Jul-16	60	Jul-16	17	Jul-16	0	Jul-16	0
Aug-16	85	237	Aug-16	36	8	Aug-16	14	Aug-16	126	68	27	167	Aug-16	14	Aug-16	6	Aug-16	0	Aug-16	0
Sep-16	83	297	Sep-16	42	4	Sep-16	8	Sep-16	167	65	27	205	Sep-16	6	Sep-16	6	Sep-16	0	Sep-16	0
Oct-16	60	177	Oct-16	56	82	Oct-16	9	Oct-16	205	53	53	205	Oct-16	12	Oct-16	16	Oct-16	0	Oct-16	0
Nov-16	104	183	Nov-16	72	32	Nov-16	14	Nov-16	205	22	72	155	Nov-16	27	Nov-16	8	Nov-16	0	Nov-16	0
Dec-16	115	276	Dec-16	0	4	Dec-16	30	Dec-16	155	7	26	136	Dec-16	59	Dec-16	4	Dec-16	0	Dec-16	0
Jan-17	129	189	Jan-17	108	34	Jan-17	24	Jan-17	136	35	49	122	Jan-17	34	Jan-17	11	Jan-17	0	Jan-17	0
Feb-17	58	130	Feb-17	66	17	Feb-17	18	Feb-17	122	17	30	109	Feb-17	16	Feb-17	5	Feb-17	0	Feb-17	0
Mar-17	67	276	Mar-17	70	12	Mar-17	19	Mar-17	109	16	22	103	Mar-17	24	Mar-17	13	Mar-17	0	Mar-17	0
Apr-17	55	178	Apr-17	32	68	Apr-17	7	Apr-17	103	30	25	108	Apr-17	50	Apr-17	5	Apr-17	0	Apr-17	0
May-17	58	182	May-17	51	9	May-17	12	May-17	108	24	16	116	May-17	89	May-17	11	May-17	0	May-17	0
Jun-17	57	159	Jun-17	0	1	Jun-17	16	Jun-17	116	5	18	103	Jun-17	169	Jun-17	0	Jun-17	0	Jun-17	0
Jul-17	38	146	Jul-17	68	58	Jul-17	19	Jul-17	103	36	16	123	Jul-17	90	Jul-17	18	Jul-17	0	Jul-17	0
Aug-17	50	187	Aug-17	39	4	Aug-17	22	Aug-17	123	65	29	159	Aug-17	6	Aug-17	11	Aug-17	0	Aug-17	0
Sep-17	59	267	Sep-17	42	2	Sep-17	14	Sep-17	159	29	42	146	Sep-17	10	Sep-17	10	Sep-17	0	Sep-17	0
Oct-17	47	196	Oct-17	62	93	Oct-17	23	Oct-17	146	24	17	153	Oct-17	24	Oct-17	4	Oct-17	0	Oct-17	0
Nov-17	79	126	Nov-17	46	25	Nov-17	15	Nov-17	153	7	18	142	Nov-17	26	Nov-17	2	Nov-17	0	Nov-17	0
Dec-17	79	154	Dec-17	0	24	Dec-17	15	Dec-17	142	6	23	125	Dec-17	40	Dec-17	10	Dec-17	0	Dec-17	0
Jan-18	131	178	Jan-18	117	12	Jan-18	30	Jan-18	125	18	15	128	Jan-18	47	Jan-18	4	Jan-18	0	Jan-18	0
Feb-18	39	107	Feb-18	73	20	Feb-18	18	Feb-18	128	16	11	133	Feb-18	14	Feb-18	14	Feb-18	0	Feb-18	0
Mar-18	66	236	Mar-18	36	5	Mar-18	10	Mar-18	133	14	14	133	Mar-18	8	Mar-18	6	Mar-18	0	Mar-18	0
Apr-18	70	211	Apr-18	32	52	Apr-18	12	Apr-18	133	27	16	144	Apr-18	50	Apr-18	7	Apr-18	0	Apr-18	0
May-18	77	136	May-18	61	13	May-18	13	May-18	144	95	44	195	May-18	73	May-18	7	May-18	0	May-18	0
Jun-18	61	149	Jun-18	0	0	Jun-18	7	Jun-18	195	61	68	188	Jun-18	194	Jun-18	0	Jun-18	0	Jun-18	0
Jul-18	66	235	Jul-18	57	59	Jul-18	3	Jul-18	188	62	54	196	Jul-18	67	Jul-18	8	Jul-18	0	Jul-18	0
Aug-18	62	136	Aug-18	41	4	Aug-18	23	Aug-18	196	58	63	191	Aug-18	17	Aug-18	8	Aug-18	0	Aug-18	0
Sep-18	48	218	Sep-18	44	3	Sep-18	7	Sep-18	191	34	49	176	Sep-18	3	Sep-18	7	Sep-18	0	Sep-18	0
Oct-18	84	175	Oct-18	77	113	Oct-18	10	Oct-18	176	12	45	143	Oct-18	13	Oct-18	11	Oct-18	0	Oct-18	0
Nov-18	82	116	Nov-18	70	42	Nov-18	9	Nov-18	143	5	42	106	Nov-18	15	Nov-18	11	Nov-18	0	Nov-18	0
Dec-18	81	133	Dec-18	2	35	Dec-18	11	Dec-18	106	6	15	97	Dec-18	38	Dec-18	6	Dec-18	0	Dec-18	0
Jan-19	91	145	Jan-19	108	33	Jan-19	21	Jan-19	97	33	20	110	Jan-19	52	Jan-19	10	Jan-19	0	Jan-19	0
Feb-19	74	124	Feb-19	57	10	Feb-19	22	Feb-19	110	43	22	131	Feb-19	15	Feb-19	8	Feb-19	0	Feb-19	0
Mar-19	45	190	Mar-19	35	7	Mar-19	12	Mar-19	131	18	21	128	Mar-19	16	Mar-19	7	Mar-19	0	Mar-19	0
Apr-19	61	195	Apr-19	42	70	Apr-19	7	Apr-19	128	28	30	126	Apr-19	30	Apr-19	3	Apr-19	0	Apr-19	0
May-19	70	196	May-19	37	9	May-19	14	May-19	126	18	25	119	May-19	58	May-19	9	May-19	0	May-19	0
Jun-19	62	222	Jun-19	0	2	Jun-19	25	Jun-19	119	25	26	118	Jun-19	221	Jun-19	2	Jun-19	0	Jun-19	0
Jul-19	92	172	Jul-19	62	37	Jul-19	11	Jul-19	118	37	21	134	Jul-19	123	Jul-19	8	Jul-19	0	Jul-19	0
Aug-19	51	164	Aug-19	49	44	Aug-19	6	Aug-19	134	67	49	152	Aug-19	9	Aug-19	9	Aug-19	0	Aug-19	0
Sep-19	54	185	Sep-19	84	2	Sep-19	5	Sep-19	152	14	26	140	Sep-19	11	Sep-19	8	Sep-19	0	Sep-19	0
Oct-19	62	194	Oct-19	36	56	Oct-19	11	Oct-19	140	14	39	115	Oct-19	20	Oct-19	4	Oct-19	0	Oct-19	0
Nov-19	58	144	Nov-19	62	69	Nov-19	12	Nov-19	115	11	23	103	Nov-19	26	Nov-19	5	Nov-19	0	Nov-19	0
Dec-19	83	177	Dec-19	1	26	Dec-19	16	Dec-19	103	31	25	109	Dec-19	73	Dec-19	6	Dec-19	0	Dec-19	0
Jan-20	111	145	Jan-20	112	17	Jan-20	26	Jan-20	109	33	25	117	Jan-20	32	Jan-20	10	Jan-20	0	Jan-20	0

Exam Applications			Certificate Applications			CPA Firm Registrations		Professional Stds Cases					Inactive		Reinstatement		CPA - Retired		Candidate Touches	
Month	Initial	Re-Exam	Month	Original	Reciprocal	Month	Total	Month	Begin Bal	Open	Closed	End Bal	Month	Total	Month	Total	Month	Total	Month	Total
Feb-20	70	112	Feb-20	50	10	Feb-20	11	Feb-20	117	16	23	110	Feb-20	15	Feb-20	12	Feb-20	0	Feb-20	0
Mar-20	41	139	Mar-20	44	8	Mar-20	5	Mar-20	110	18	19	109	Mar-20	6	Mar-20	6	Mar-20	0	Mar-20	0
Apr-20	14	84	Apr-20	14	57	Apr-20	3	Apr-20	109	7	17	99	Apr-20	17	Apr-20	1	Apr-20	0	Apr-20	0
May-20	59	174	May-20	0	7	May-20	12	May-20	99	9	23	85	May-20	88	May-20	4	May-20	0	May-20	0
Jun-20	87	176	Jun-20	0	0	Jun-20	10	Jun-20	85	12	23	74	Jun-20	234	Jun-20	4	Jun-20	0	Jun-20	0
Jul-20	71	150	Jul-20	48	31	Jul-20	10	Jul-20	74	30	23	81	Jul-20	116	Jul-20	11	Jul-20	0	Jul-20	0
Aug-20	18	79	Aug-20	32	27	Aug-20	14	Aug-20	81	27	16	92	Aug-20	7	Aug-20	5	Aug-20	0	Aug-20	0
Sep-20	56	215	Sep-20	43	3	Sep-20	11	Sep-20	92	13	17	88	Sep-20	6	Sep-20	5	Sep-20	0	Sep-20	0
Oct-20	85	155	Oct-20	47	44	Oct-20	7	Oct-20	88	17	12	93	Oct-20	13	Oct-20	4	Oct-20	0	Oct-20	0
Nov-20	78	145	Nov-20	56	61	Nov-20	6	Nov-20	93	10	24	79	Nov-20	21	Nov-20	6	Nov-20	0	Nov-20	0
Dec-20	61	146	Dec-20	46	10	Dec-20	9	Dec-20	79	13	12	80	Dec-20	55	Dec-20	5	Dec-20	0	Dec-20	0
Jan-21	66	150	Jan-21	72	22	Jan-21	20	Jan-21	80	21	19	82	Jan-21	53	Jan-21	7	Jan-21	0	Jan-21	0
Feb-21	66	142	Feb-21	78	4	Feb-21	8	Feb-21	82	12	27	67	Feb-21	9	Feb-21	14	Feb-21	0	Feb-21	0
Mar-21	46	147	Mar-21	31	0	Mar-21	16	Mar-21	67	29	17	79	Mar-21	21	Mar-21	6	Mar-21	0	Mar-21	0
Apr-21	52	164	Apr-21	41	55	Apr-21	7	Apr-21	79	9	23	65	Apr-21	23	Apr-21	6	Apr-21	0	Apr-21	0
May-21	55	186	May-21	50	7	May-21	4	May-21	65	8	4	69	May-21	54	May-21	1	May-21	0	May-21	0
Jun-21	56	182	Jun-21	0	1	Jun-21	11	Jun-21	69	37	17	89	Jun-21	281	Jun-21	0	Jun-21	0	Jun-21	0
Jul-21	58	177	Jul-21	75	39	Jul-21	15	Jul-21	89	18	21	86	Jul-21	105	Jul-21	13	Jul-21	0	Jul-21	0
Aug-21	37	168	Aug-21	31	37	Aug-21	10	Aug-21	86	18	18	86	Aug-21	18	Aug-21	2	Aug-21	0	Aug-21	0
Sep-21	37	111	Sep-21	42	2	Sep-21	6	Sep-21	86	13	35	64	Sep-21	10	Sep-21	4	Sep-21	0	Sep-21	0
Oct-21	68	139	Oct-21	46	47	Oct-21	4	Oct-21	64	19	17	66	Oct-21	21	Oct-21	7	Oct-21	0	Oct-21	0
Nov-21	90	152	Nov-21	48	74	Nov-21	12	Nov-21	66	21	14	73	Nov-21	29	Nov-21	6	Nov-21	0	Nov-21	0
Dec-21	67	110	Dec-21	32	27	Dec-21	25	Dec-21	73	11	9	75	Dec-21	59	Dec-21	7	Dec-21	0	Dec-21	0
Jan-22	81	134	Jan-22	60	33	Jan-22	15	Jan-22	75	31	18	88	Jan-22	69	Jan-22	6	Jan-22	0	Jan-22	0
Feb-22	54	110	Feb-22	47	11	Feb-22	7	Feb-22	88	33	29	92	Feb-22	19	Feb-22	6	Feb-22	0	Feb-22	0
Mar-22	56	141	Mar-22	30	7	Mar-22	8	Mar-22	92	38	23	107	Mar-22	32	Mar-22	5	Mar-22	0	Mar-22	0
Apr-22	21	131	Apr-22	44	81	Apr-22	2	Apr-22	107	21	38	90	Apr-22	30	Apr-22	8	Apr-22	0	Apr-22	0
May-22	84	178	May-22	39	8	May-22	6	May-22	90	21	19	92	May-22	67	May-22	6	May-22	0	May-22	0
Jun-22	84	172	Jun-22	22	3	Jun-22	8	Jun-22	92	35	15	112	Jun-22	309	Jun-22	3	Jun-22	0	Jun-22	0
Jul-22	67	187	Jul-22	50	50	Jul-22	12	Jul-22	112	25	19	118	Jul-22	98	Jul-22	12	Jul-22	0	Jul-22	0
Aug-22	56	187	Aug-22	57	24	Aug-22	5	Aug-22	118	35	21	132	Aug-22	14	Aug-22	8	Aug-22	0	Aug-22	15
Sep-22	57	140	Sep-22	30	1	Sep-22	6	Sep-22	132	24	21	135	Sep-22	7	Sep-22	6	Sep-22	0	Sep-22	130
Oct-22	80	149	Oct-22	34	57	Oct-22	8	Oct-22	135	24	12	147	Oct-22	9	Oct-22	5	Oct-22	0	Oct-22	139
Nov-22	87	169	Nov-22	47	67	Nov-22	14	Nov-22	147	7	19	135	Nov-22	25	Nov-22	5	Nov-22	0	Nov-22	53
Dec-22	63	142	Dec-22	38	15	Dec-22	10	Dec-22	135	23	33	125	Dec-22	52	Dec-22	5	Dec-22	0	Dec-22	0
Jan-23	75	156	Jan-23	44	30	Jan-23	23	Jan-23	125	14	22	117	Jan-23	78	Jan-23	7	Jan-23	0	Jan-23	0
Feb-23	46	141	Feb-23	32	9	Feb-23	9	Feb-23	117	12	21	108	Feb-23	18	Feb-23	3	Feb-23	0	Feb-23	70
Mar-23	49	192	Mar-23	40	11	Mar-23	3	Mar-23	108	41	25	124	Mar-23	19	Mar-23	4	Mar-23	0	Mar-23	61
Apr-23	55	168	Apr-23	47	64	Apr-23	6	Apr-23	124	22	30	116	Apr-23	49	Apr-23	8	Apr-23	0	Apr-23	74
May-23	78	208	May-23	27	5	May-23	2	May-23	116	9	20	105	May-23	114	May-23	3	May-23	0	May-23	0
Jun-23	99	262	Jun-23	20	2	Jun-23	4	Jun-23	105	12	16	101	Jun-23	231	Jun-23	2	Jun-23	0	Jun-23	27
Jul-23	61	224	Jul-23	62	39	Jul-23	13	Jul-23	101	25	36	90	Jul-23	98	Jul-23	15	Jul-23	0	Jul-23	0
Aug-23	132	286	Aug-23	52	36	Aug-23	14	Aug-23	90	38	21	107	Aug-23	21	Aug-23	3	Aug-23	0	Aug-23	10
Sep-23	128	244	Sep-23	33	2	Sep-23	5	Sep-23	107	11	20	98	Sep-23	9	Sep-23	2	Sep-23	1	Sep-23	67
Oct-23	0	0	Oct-23	0	0	Oct-23	0	Oct-23	98	0	0	98	Oct-23	0	Oct-23	0	Oct-23		Oct-23	0
Nov-23	0	0	Nov-23	0	0	Nov-23	0	Nov-23	98	0	0	98	Nov-23	0	Nov-23	0	Nov-23		Nov-23	0
Dec-23	0	0	Dec-23	0	0	Dec-23	0	Dec-23	98	0	0	98	Dec-23	0	Dec-23	0	Dec-23		Dec-23	0
Jan-23	0	0	Jan-23	0	0	Jan-23	0	Jan-23	98	0	0	98	Jan-23	0	Jan-23	0	Jan-23		Jan-23	0
Feb-23	0	0	Feb-23	0	0	Feb-23	0	Feb-23	98	0	0	98	Feb-23	0	Feb-23	0	Feb-23		Feb-23	0
Mar-23	0	0	Mar-23	0	0	Mar-23	0	Mar-23	98	0	0	98	Mar-23	0	Mar-23	0	Mar-23		Mar-23	0
Apr-23	0	0	Apr-23	0	0	Apr-23	0	Apr-23	98	0	0	98	Apr-23	0	Apr-23	0	Apr-23		Apr-23	0
May-23	0	0	May-23	0	0	May-23	0	May-23	98	0	0	98	May-23	0	May-23	0	May-23		May-23	0
Jun-23	0	0	Jun-23	0	0	Jun-23	0	Jun-23	98	0	0	98	Jun-23	0	Jun-23	0	Jun-23		Jun-23	0
Jul-23	0	0	Jul-23	0	0	Jul-23	0	Jul-23	98	0	0	98	Jul-23	0	Jul-23	0	Jul-23		Jul-23	0
Aug-23	0	0	Aug-23	0	0	Aug-23	0	Aug-23	98	0	0	98	Aug-23	0	Aug-23	0	Aug-23		Aug-23	0
Sep-23	0	0	Sep-23	0	0	Sep-23	0	Sep-23	98	0	0	98	Sep-23	0	Sep-23	0	Sep-23		Sep-23	0
Oct-23	0	0	Oct-23	0	0	Oct-23	0	Oct-23	98	0	0	98	Oct-23	0	Oct-23	0	Oct-23		Oct-23	0
Nov-23	0	0	Nov-23	0	0	Nov-23	0	Nov-23	98	0	0	98	Nov-23	0	Nov-23	0	Nov-23		Nov-23	0
Dec-23	0	0	Dec-23	0	0	Dec-23	0	Dec-23	98	0	0	98	Dec-23	0	Dec-23	0	Dec-23		Dec-23	0

Began Tracking



North Carolina State Board of Certified Public Accountant Examiners

Executive Staff Report

NASBA

We look forward to NASBA's Annual Meeting, which will be held in New York City from October 29 through November 1, 2023. Dinner reservations for attending Board members and staff (plus guests) have been made for Monday, October 30, at Del Frisco's Double Eagle Steakhouse. Our dinner reservation is at 6:15 p.m. The restaurant is less than a ten-minute walk from the hotel.

Holiday Luncheon

Please mark your calendars: Board members and staff will celebrate the holiday season by having lunch together after the Board meeting on Monday, December 18, 2023, at 11:30 at the Glenwood Grill.

Education and Awareness Initiatives

The following student engagements are remaining for Fall 2023:

- October 25, 2023 - Meredith College, One Classroom Presentation
- October 25, 2023 - NC Central University, Two Classroom Presentations
- October 26, 2023 - Wake Tech Community College, Accounting Fair
- November 3, 2023 - Two-Year Bridge Symposium, Charlotte
- November 28, 2023 - Wake Tech Community College, Accounting Club

Other Presentations

- November 15, 2023 - NCACPA 84th Annual Symposium, Greensboro, NC
- December 6, 2023 - Carruthers and Roth 2023 Tax Seminar, Greensboro, NC
- December 1, 2023 - CPE Session on Hot Topics in the Accounting Profession, NC A&T State University

NC CPA Exam Candidate Bulletin

The Board staff has distributed four NC CPA Exam Candidate Bulletins thus far. The Bulletins cover important Exam dates, Exam-related Board policies, and information on the new Exam format and are emailed to NC Exam candidates and accounting educators.

GL Solutions

In preparation for the upcoming firm renewal season, Board staff sent information to CPA firm supervisors in early September to create accounts in the Board's new online portal. Efforts continue to communicate the need and process to set up accounts so renewal functions can be completed online.

Staff Spotlights

Two staff members celebrated work anniversaries recently. Buck Winslow celebrated 37 years with the Board on September 15. As our licensing manager, Buck has been the "go-to" resource for many CPAs. Some of our CPAs will only talk to Buck when they call the office! The smiling face in our front office, Vanessa Willett, celebrated 19 years with the Board on October 1. As Board members have witnessed, Vanessa greets everyone who enters our office with kindness, respect, and professionalism.



North Carolina State Board of Certified Public Accountant Examiners

2024 Board Meetings

Day of Week	Date	Time	Event	Location
Monday	January 22	10 a.m.	Board Meeting	Raleigh
Monday	February 19	TBD	Board Meeting	UNC Wilmington, Wilmington, NC
Wednesday	March 13	3 p.m.	Board Meeting	Raleigh
Wednesday	April 24	10 a.m.	Board Meeting	Raleigh
Monday	May 20	10 a.m.	Board Meeting	Raleigh
Monday	June 24	10 a.m.	Board Meeting	Raleigh
Monday	July 22	10 a.m.	Board Meeting	Raleigh
Monday	August 19	10 a.m.	Board Meeting	Raleigh
Monday	September 23	TBD	Board Meeting	Lenoir-Rhyne University, Hickory, NC
Monday	October 21	10 a.m.	Board Meeting	Raleigh
Monday	November 18	10 a.m.	Board Meeting	Raleigh
Monday	December 16	10 a.m.	Board Meeting	Raleigh

10/02/2023