



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. 11-2023

Proposed Amendments to Rules

On November 20, 2023, the Board conducted a public rulemaking hearing to consider amendments to 21 NCAC 08F.0105, *Conditioning Requirements*, and 21 NCAC 08F.0401, *Work Experience Required of Candidates for CPA Certification*. The NC Office of Administrative Hearings published the proposed amendments in the November 1, 2023, issue of the *North Carolina Register*, <https://bit.ly/46qi2AK>.

The proposed amendment to 21 NCAC 08F.0105 would move the Uniform CPA Exam credit window from its current 18-month time frame to a 30-month time frame in line with the Uniform Accountancy Act (UAA) and the time frame being implemented for passing the Uniform CPA Exam by other boards of accountancy (jurisdictions).

The proposed amendment to 21 NCAC 08F.0401 will return a qualifying statement removed from the rule in error. The North Carolina General Statutes allow work experience to be earned under the direct supervision of a licensed CPA or through other means, including obtaining four years of accounting experience.

The removal of the qualifying clause “to be under the direct supervision of a CPA” appears to indicate that all experience that is required shall be under the direct supervision of a CPA, thereby eliminating the alternative options. Reinsertion of the qualifying clause will identify that the experience earned under the direct supervision of a licensed CPA must occur within one of the US jurisdictions.

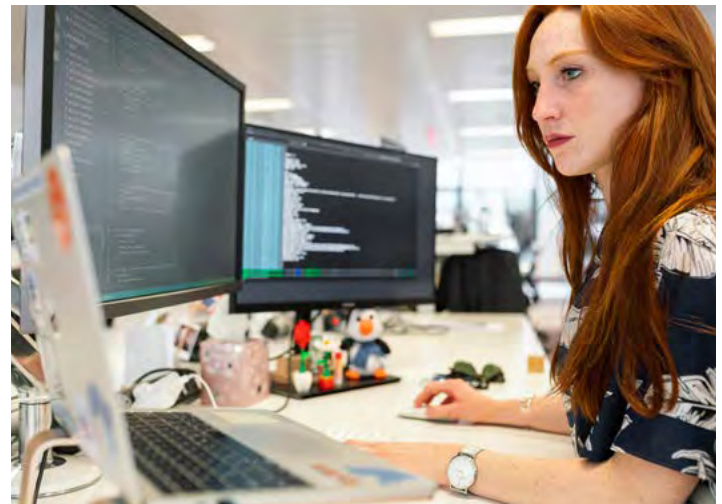
Written comments supporting or opposing the proposed changes are due to the Board by 5:00 p.m. on January 12, 2024. Comments may be submitted by mail, email, or fax.

Where to Send Comments

Mail: Rulemaking Comments, State Board of CPA Examiners, PO Box 12827, Raleigh, NC 27605

Email: dnance@nccpaboard.gov

Fax: (919) 733-4209, Attn: Rulemaking Comments



2024 Firm Registration Renewal & Peer Review Compliance Reporting

21 NCAC 08J .0108, *CPA Firm Registration*, requires a North Carolina CPA firm to annually renew its registration and report compliance with 21 NCAC 08M, *Peer Review Program*.

The annual firm renewal and peer review compliance reporting are now completed via the Board’s online portal and can be accessed only through the supervising CPA’s account. If the supervising CPA has not yet created their account, step-by-step instructions are available on the Board’s website, nccpaboard.gov.

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Disciplinary Actions

Pursuant to NCGS 93-12(9), "any disciplinary action taken [by the Board] shall be in accordance with the provisions of Chapter 150B of the General Statutes. The clear proceeds of any civil penalty assessed under this section shall be remitted to the Civil Penalty and Forfeiture Fund in accordance with G.S. 115C-457.2." NCGS 115C-457.1(b) states, "The Fund shall be administered by the Office of State Budget and Management. The Fund and all interest accruing to the Fund shall be faithfully used exclusively for maintaining free public schools."

ROBERT H. COLLIS, #14921 | COLLIS & ASSOCIATES CPAS, P.C. | GASTONIA, NC

THIS CAUSE, coming before the North Carolina State Board of CPA Examiners ("Board") at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to N. C. Gen. Stat. §150B-41, the Board and the Respondents stipulate to the following:

1. Robert H. Collis, CPA (hereinafter "Respondent"), is the holder of North Carolina certificate number 14921 as a Certified Public Accountant.
2. Collis & Associates CPAs, P.C. (hereinafter "Respondent Firm") is a registered certified public accounting firm in North Carolina.
3. Hereinafter, the Respondent and the Respondent Firm are collectively referred to as the "Respondents."
4. The Respondent is listed as the supervising CPA for the Respondent Firm and is therefore responsible for the Respondent Firm's actions.
5. The Respondent Firm's last completed peer review was a "pass" that was finalized on December 21, 2018.
6. Since that time, the Respondent Firm has performed services subject to peer review. However, the Respondent Firm had been dropped from the peer review program.
7. The Respondents wish to resolve this matter by consent and agree that the Board staff and counsel may discuss this Consent Order with the Board ex parte, whether or not the Board accepts this Consent Order as written. The

Respondents understand and agree that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

BASED UPON THE FOREGOING, the Board makes the following Conclusions of Law:

1. The Respondents are subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. By virtue of the facts set forth above, the Respondents violated Rule 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) 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.

LINDA ROUSE SHARP KILL DEVIL HILLS, NC

Following a hearing initiated by the North Carolina State Board of CPA Examiners ("Board"), the Office of Administrative Hearings ("OAH") issued a *Proposal for Decision* imposing a permanent revocation of the North Carolina CPA certificate of Linda Rouse Sharp ("Respondent").

The *Proposal for Decision* identified numerous violations of the Board's Rules of Professional Ethics and Conduct arising from allegations from the Respondent's clients and the Respondent's disbarment by the Internal Revenue Service.

On June 20, 2023, the Board adopted the OAH's *Proposal for Decision* and permanently revoked North Carolina CPA certificate No.11285 issued to Linda Rouse Sharp. The Board's *Final Agency Decision* is available at <https://bit.ly/3u7WXNT>.

Activity Review Will Be Digital Only

The March 2024 *Activity Review* will be the last issue of the newsletter to be commercially printed and mailed. Several factors, including the modernization of Board operations, led to the decision to switch to digital-only distribution.

The Board will continue emailing the newsletter to stakeholders who have provided the Board with a valid email address. About 93% of the Board's licensees currently receive the *Activity Review* by email.

Stakeholders with a valid email address who previously opted out of receiving the newsletter electronically will receive an email notifying them when the newsletter is available on the Board's website, nccpaboard.gov.

Stakeholders who do not have a valid email address on file with the Board will need to check the website for the most recent issue.

Please contact the Board at communications@nccpaboard.gov with questions or comments about the *Activity Review*.

DAVID A. KINGMAN, #16754 | DAVID A. KINGMAN CPA, PC | WILMINGTON, NC

THIS CAUSE, coming before the North Carolina State Board of CPA Examiners (“Board”) at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to N. C. Gen. Stat. §150B-41, the Board and the Respondent Firm stipulate to the following:

1. David A. Kingman, CPA (hereinafter “Respondent”) is the holder of North Carolina certificate number 16754 as a Certified Public Accountant.
2. David A. Kingman CPA, PC (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. The Respondent is listed as the supervising CPA of the Respondent Firm and is therefore responsible for the Respondent Firm’s actions.
4. On October 24, 2019, the Respondents entered into a Consent Order with the Board due to their failure to complete the peer review process. Per that Consent Order, the Respondent agreed to re-enroll in peer review and provide the Board with the results.
5. On January 13, 2020, the Respondents subsequently completed a peer review and received a “fail.”
6. On February 24, 2020, the AICPA Peer Review Committee reviewed the matter and recommended that the Respondent Firm undergo pre-issuance review prior to issuing further opinions.
7. The Respondents have now informed the Board that they no longer desire to perform services subject to peer review.

8. The Respondent Firm wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. The Respondent Firm understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

BASED UPON THE FOREGOING, the Board makes the following Conclusions of Law:

1. The Respondents are subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. By virtue of the facts set forth above, the Respondents have violated Rule 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, David A. Kingman, CPA, is hereby censured.
2. The Respondent Firm, David A. Kingman CPA, PC, shall pay a one thousand dollar (\$1,000) civil monetary penalty to be returned with this signed Consent Order.
3. The Respondents’ ability to perform services subject to peer review is hereby permanently revoked.

2024 Firm Registration Renewal & Peer Review Compliance Reporting

Continued from Page 1

The firm registration renewal and reporting of peer review compliance is due December 31, 2023, with a final deadline of January 31, 2024.

Individual practitioners do not pay a renewal fee. Partnerships and limited liability partnerships pay a renewal fee only if the firms have owners who do not live in North Carolina.

Only individual practitioners can cancel their registration through the portal. Professional corporations, PLLCs, and LLPs cannot cancel the firm registration online because those firm types must cancel the registration with the Secretary of State’s office before being canceled in the Board’s records.

Regarding peer review compliance, under 21 NCAC 08M .0106, *Compliance*, it is the firm’s responsibility to submit the Acceptance Letter and other required documentation to the Board. (See article on page 5.)

Reporting of peer review results is separate from firm renewal. A firm’s registration may be renewed even if the Board has not processed the provided peer review information.

If you have questions about the firm renewal or peer review compliance reporting process, please contact Buck Winslow, Manager of Licensing, at buckw@nccpaboard.gov or Cammie Emery, Licensing Specialist, at cemery@nccpaboard.gov.



Board Member Spotlight: Bernita W. Demery, CPA

Bernita W. Demery, CPA, of Harrisburg, was licensed as a North Carolina CPA in 1995. She retired in 2018 after working more than 30 years in governmental accounting for the City of Greenville, NC.

Ms. Demery was appointed to the Board in 2019 and reappointed in 2022. In 2022, she was elected Vice President of the Board. She is the Chair of the Professional Education and Applications Committee and is a member of the Executive Committee and the Strategy Committee. She is a past member of the Audit Committee.

Ms. Demery is a past NCACPA Board of Directors member and has served on several NCACPA committees. She is a member of the AICPA and the National Society of Black CPAs. Ms. Demery is a member of NASBA's Audit Committee and a past member of NASBA's Communications Committee.

Why did you want to be appointed to the State Board of CPA Examiners? I want to serve as a positive image and role model for underrepresented minorities in the accounting profession. Also, having worked as a Financial Services Director for a major city in North Carolina, I know the need for continual sound financial management for future generations of government operations. I want to ensure that local government and public service work in communities are recognized as viable career options.

What would you like people to know about the Board?

The Board is made up of seven appointed members, two of whom are not CPAs. There is an opportunity to volunteer to be on the Board and, if appointed, assist with securing financial stability for future business, governmental financial operations, and individuals. It is an honor to approve each newly licensed CPA.

Although each board of accountancy is a separate entity with its own regulations and requirements, our Board members participate

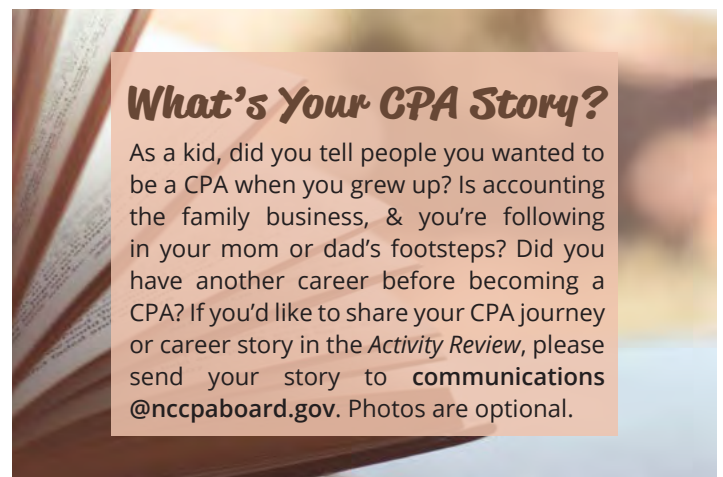
in national discussions about matters such as licensing requirements affecting the profession and make recommendations for improvements.

What advice would you give someone just starting out in the profession? The growth opportunities are endless; don't limit yourself to thinking the only place you can work is a CPA firm. Working in and for the community you live in is self-rewarding and a viable career option. Local government and public service work in communities are opportunities to give back to your community that you might otherwise miss. The benefits are lucrative and competitive with private industry.

I would advise individuals interested in the CPA profession to join the NCACPA (there is a free membership option for students!) to take advantage of the networking opportunities and career planning resources.

Why did you choose a career in accounting? I originally chose accounting because I liked math, and I quickly learned that accounting was more than just number crunching. It is policy setting and management. Also important to me was the need to be employed immediately after graduating from college. Because of the high demand for accounting majors, I secured a full scholarship to NC A&T State University and had multiple job offers upon graduating.

Is there a quotation or song lyric that is meaningful to you? I vividly remember my mother singing the Mahalia Jackson song, "If I Can Help Somebody," when I was growing up. The line, "If I can help somebody as I pass along the way, then my living will not be in vain," has stayed with me over the years. My mother, who was widowed at the young age of 32 with five children, inspired me to help others, budget, and be financially independent. I continue to carry her love for others in my heart, and I work every day to make a positive difference in the world.



PEER REVIEW

Peer Review Compliance

21 NCAC 08M, *Peer Review Program*, requires any North Carolina CPA or CPA firm performing audits, reviews, compilations, or engagements per the AICPA attestation standards to participate in a peer review program.

The latter category includes agreed-upon procedure services such as those required by the North Carolina Licensing Board for General Contractors. SSARS preparation services do not fall within the above categories.

Practitioners not providing any of the above services are exempt from North Carolina's peer review requirements.

Peer review helps to monitor a CPA's or CPA firm's accounting and auditing practice (practice monitoring).

The goal of practice monitoring and the program itself is to promote and enhance quality in the accounting and auditing services provided by the practitioners subject to these standards.

CPAs or CPA firms registered in the peer review program must identify their peer review due date to the Board.

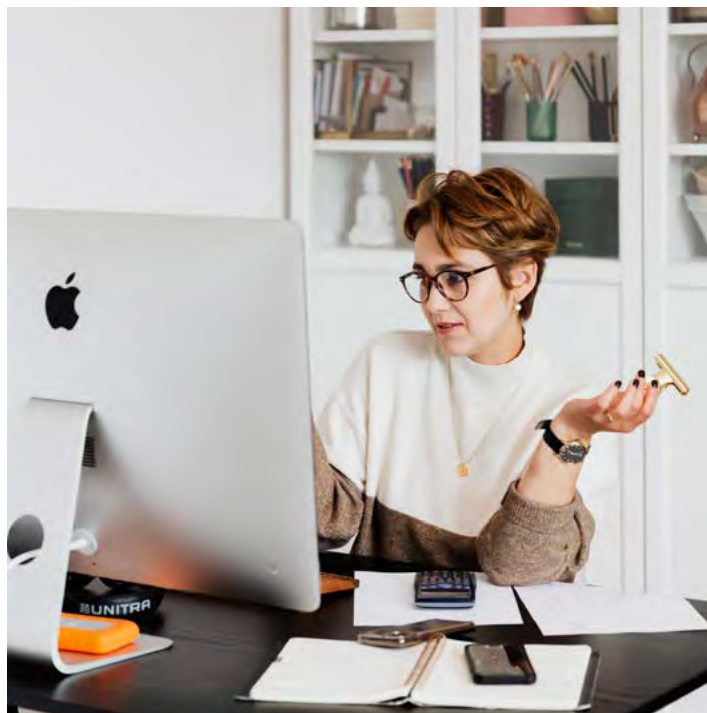
At the conclusion of the peer review process, participants must submit the peer review program's Acceptance Letter to the Board within 60 days for inclusion in their Board record. It is the firm's responsibility, not the peer review program's, to submit the required documentation to the Board. The submission to the Board must include the Peer Review Report, Letter of Response, Acceptance Letter, and the Completion Letter (if applicable).

There are more robust reporting requirements for CPA firms that receive a fail or a second consecutive pass with deficiencies.

The Board has recently noted an increase in peer review participants failing to report their peer review results properly.

Some confusion may occur because practitioners assume that the Board participates in the peer review reporting process or that the peer review program provides these documents to the Board on their behalf, but that is not the case. As of September 1, 2023, Board rules require all CPA firms enrolled in the AICPA Peer Review Program to participate in the AICPA Facilitated State Board Access process.

Although the Board rules require participation in a peer review program, the AICPA oversees the program, and for



North Carolina, Coastal Peer Review, Inc., is the program administrator.

The administrative entities maintain the documentation of the peer review process; the Board is not a recipient of the peer review results until the direct submission to the Board by the CPA or CPA firms.

Practitioners must understand this distinction because failing to comply with the Board's peer review reporting requirements may lead to disciplinary action against the CPA or CPA firm's members, including suspension of each member's CPA certificate or the imposition of a civil penalty.

All CPAs or CPA firms participating in the peer review program should review the Board's peer review requirements as identified at 21 NCAC 08M .0105 and .0106.

The Board staff encourages peer review program participants to ensure they comply with the reporting requirements.

If you have questions about the peer review reporting process, please contact Buck Winslow, Manager of Licensing, at buckw@nccpaboard.gov or Cammie Emery, Licensing Specialist, at cemery@nccpaboard.gov.

Certificates Issued

On October 23, 2023, the Board approved the following individuals for North Carolina CPA licensure:

Stephanie Lyn Angle	Austin Douglas Johnson
Jason James Ashley	Deborah Brand Kallman
Joseph Milton Collier Baker	Keri Lynn Kenkel
Brianna Hall Barlow	Odysseus Mathedrial Lanier
Jessica Frances Barton	Yasmine Lansari
Charles Rouse Borden	Arne Arthur Lebrato
Matthew Robert Bornstein	Shelain Nicole Lewis
Kevin Robert Buccini	James Michael Lienhardt
Stephanie Ann Burcham	Olivia Marie Dickman Lutz
Olivia Noe Burchett	Braden Andrew Magee
Brett Alexander Butler	Kaela Nicole Matthews
Dean Andrew Carraway	Alexandria Jane McCarrick
Yanfeng Cheng	Ira Wayne McConnell
Emily Robertson Chilton	Matthew Jerome Michels
Drew Alan Coble	Daniel Allen Millick
Heather Brooke Copeland	Shannon Maeve Monaghan
Ceara Elizabeth Corbett	Sydney Austin Mose
Marjorie R. Corcoran	Laura Kathleen O'Neil
Hannah Marie Coulling	Luke Alton Patterson
Michell Nicole Covey	Addison Janell Reeves
Amanda Kathleen Crnic	Rachel Meagan Rixner
Samantha D. Crossen	Isaiah Eli Rogers
Benjamin John Culotta	Kelsey Christine Roman
Evan Zwick Danals	Christopher Jordan Rotan
William Ryan Debo	Jon M. Ryan
Isabelle Irene Dotlich	Stephen Elom Sackey
Kyle Jordan Eller	Yanet Salguero
Kristen Taylor Estrada	Amy Thompson Smith
Thomas James Fallon	Mark Robert Smith
Samantha Lynn Fouser	William Decker Spinetto
Thomas Richard Fuccillo	Mitchell Bernard Stanek
Brett Landon Fuller	Bing Sun
Jordan Lealyn Gantt	Ty Anthony Talbott
Kaydee Grace Garrett	Daniel Anthony Tartarini
Joseph Anthony Giordano	Caleb Shawn Thunem
Mary Catherine Glenn	Jerrell Morris Underwood III
Rachel Bray Griggs	Jacob Michael Vastine
Maitland Elizabeth Gurney	Amanda E. Waterhouse
Alyssa Joy Hager	Sarah Katherine Weeks
Blake Arthur Harrington	Jacqueline Alyse Weinstein
Grace Kathryn Harward	John Francis Whalen
Pressley Curtis Hillard	Benjamin Scott Wilcox
William E.Hoffmann III	Jesse Ray Wilde
Matthew Tyler Holland	Nolan Dozier Wood
Michelle Turnage Huffman	Kevin Douglas Wrobel
Matthew Teo Hughes	Yuanke Zhang
Emma Nicole Jackson	

Did You Know...

North Carolina CPAs must have a State Board portal account to renew their individual CPA license? That's right, starting in 2024, CPAs will renew their license through their individual account in the Board's portal. No more searching for the renewal link on the Board's website!

Although the individual license renewal period won't start until next spring, the Board encourages all CPAs to create their account as soon as possible.

If you are a firm's supervising CPA, you must set up your account now to be able to renew the firm's registration before December 31, 2023.

Step-by-step instructions are available at nccpaboard.gov. If you have questions about setting up your account, please contact the Board at (919) 733-4222.



50 Years of NC CPA Licensure

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

Patricia Louise Murphy
Millard Dwight Shelton Jr.



2023 Exam Score Release Dates

If the AICPA receives your data file by:	Your target score release date is:
November 26, 2023	December 5, 2023
December 15, 2023	December 27, 2023
Follow NASBA (@NASBA) on X (formerly Twitter) for score release updates.	

Successful Uniform CPA Exam Candidates

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

Dwayne J. Altman-Leach	Sarah Milton Hartigan
Kristoffer Asche	Lucius Herman Harvin V
Gardner McLean Atkinson	Taylor James Hemmelgarn
Caroline McKinsey Bare	Nicholas Gregg Hudgins
Cameron Nicolas Barker	Irma Karina Ibarra
Jerry Luke Bowers	Josiah Melvin Johnson
Alan Declan Brandon	Justin Bryan Johnson
Philip Paul Brannen	Davis Gene Judd
Isabella Clare Bucaro	Makayla Brianne Kanous
Duncan Russel Bullins	Alexis Catherine Kapocius
Owen Armstrong Burden	Sara Gabrielle Karp
Riley Patrick Burke	Jerome Brian King
Hallie Jo Burris	Ethan Albert Klemons
Jessica Lee Cathey	Darcy Alexis Knorr
Kurt J Cerrato	Anna Marie Lattimore
Spenser Le Collins	Caroline Elizabeth Lee
Ashley Warren Compton	James Michael Lienhardt
Lydia Christine Connor	Rebecca Jane Long
John Melvin Craig III	Jon Edward Madsen
Charles Noel Cunningham	Michael Joseph Matthai
Kathleen Ann Daly	Eli Franklin Miller
Connor Lloyd Douglass	Miriam Leah Miller
Michael Fallon Drambel	James Ezra Morrison
Drew Thomas Dubauskas	Robert Foard Naumann
Annie Valentine Edmonston	Jennifer Lynn Palmer
Annika Britt Erickson	Jacob David Pesicka
Cole Heath Farnsworth	Anne Elise Pillow
Robert Caleb Foxwell	Maddisen Renee Robinson
Deidre Lynn Frazier	Samuel August Sheldon
Stuart Bryan Gentry	Marisa Abbie Soterakis
Meredith Ashley Godwin	Rebecca Elaine Trent
Jordan Hunter Gray	Kendall Elaine Tucker
Jessica Reed Haltom	Autumn Leigh Weinig
Sharon Kimberly Harris	Morgan Rikki Winogradoff

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

CPA Certificate Reclassifications

On October 23, 2023, the Board approved the following applications for certificate reinstatement and reissuance:

Reinstatement

Deborah Greene Casstevens, #18409	Winston-Salem, NC
Beth Hollingsworth Collins, #21072	Charlotte, NC
Julie Eshleman Nuttle, #23552	Rogers, AR
Bradley David White, #25018	Huntersville, NC
Neal Gilchrist Jordan, #26347	Charlotte, NC
Amanda Carrie Bruce Warren, #38087	Charlotte, NC
Michael Thomas Stevens, #40333	Conover, NC

Reissuance

Christopher Neal Parker, #42168	Manteo, NC
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Inactive Status

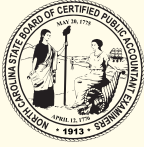
Between October 1, 2023, and October 31, 2023, the Board approved the individuals listed below for inactive status:

Barbara Jean Betker, #23280	Charlotte, NC
Christopher Richard Boergert, #24594	Matthews, NC
Karen Armstrong Brown, #25284	Mooreville, NC
Barbara Bailey Carter, #13307	Greensboro, NC
Paul Edwin Daniel Jr., #34153	Charlotte, NC
John Stuart Dawson, #22377	Raleigh, NC
Carey Vermont Downing Jr., #13383	Fayetteville, NC
Byron Jerod Durgin, #33133	Charlotte, NC
Winston Gibson Dwyer, #20838	Gibson, NC
Cynthia Burgess Fischer, #24886	Longboat Key, FL
Terry Lee Hales Jr., #23349	Clemmons, NC
James Howard Mason, #17415	Waynesville, NC
Cynthia Kay Miller, #26728	Santa Rosa, CA
Paige Nicole Oakley-Domhoff, #44551	Louisville, KY
Yogini Kara Parmar, #36821	Charlotte, NC
Rebekah Armistead Poirier, #38072	Columbus, GA
Cindy Lynne Rothstein, #38613	Columbia, TN
Leslie Berry Steele, #40658	Asheville, NC
Catherine Lagasse White, #37081	Raleigh, NC

CPA-retired Status

Between October 1, 2023, and October 31, 2023, the Board approved the individuals listed below for CPA-retired status:

Timothy Franklin Amos, #11646	Hendersonville, NC
Larry Collins, #15822	High Point, NC
Stephen Wiles Dixon, #9520	Charlotte, NC
David Warren Harris, #14094	Raleigh, NC
Hal Gregory Heavner, #14376	Jamestown, NC
Jeanne Comby Jarrett, #12933	Conover, NC
Lee Anne Lackey, #15298	Decatur, GA
Steven Alan Menaker, #14592	Charlotte, NC
Catherine Lynn Palermo, #21625	Clearwater, FL
John Thomas Pearson, #2793	Rye, NH
John A. Purdie Jr., #7565	Matthews, NC
Ralph Wayne Rowell, #3983	Ocean Isle Beach, NC
Elizabeth Messick Seymour, #15492	Advance, NC
Susan Leslie Swanger, #26781	Clyde, NC
Lee Ellen Turnbull, #16926	Charlotte, NC
Kimberly Shepherd Walker, #13609	North Wilkesboro, NC



North Carolina State Board of
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Other

Outside Legal Counsel
Noel Allen, Esq.

Dates to Remember

DATES, TIMES, AND LOCATIONS ARE SUBJECT TO CHANGE.

Nov. 23-24, 2023	Office Closed
Dec. 1, 2023	CPA Firm Registration & 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: Deadline: 2023 CPE Completion
Jan. 1, 2024	Office Closed
Jan. 10, 2024	CPA Exam Testing Resumes
Jan. 15, 2024	Office Closed
Jan. 22, 2024	Board Meeting, Raleigh
Jan. 31, 2024	Final Deadline: CPA Firm Registration & Peer Review Compliance Reporting