



# 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. 12-2023

### BOI | BENEFICIAL OWNERSHIP INFORMATION

#### What's All the Fuss About Beneficial Ownership Information Reporting?

*David R. Nance, CPA Executive Director*

There has been much discussion about the new Beneficial Ownership Information (BOI) reporting required by the US Treasury Department's Financial Crimes Enforcement Network (FinCEN) and where CPAs fit into the process.

The BOI reporting requirement, mandated by the Corporate Transparency Act (CTA) of 2021, requires corporations, limited liability corporations, and other entities formed under state law or foreign law and registered to do business in the U.S. to report their actual ownership to FinCEN. The required reporting aims to deter money laundering, corruption, and other illicit activities—all things of interest to CPAs.

It appears that many companies are unprepared to meet the new requirements. The prevailing thought is that these companies will seek professional assistance when completing the reporting requirement. Should the service be provided by a lawyer or a CPA? The answer lies in the details that are not yet finalized.

There are discussions on whether completing the reporting would be considered the practice of law. That determination would need to be made by the North Carolina State Bar, which oversees the practice of law in the State. The CPA Board cannot make that determination.

This is important to NC CPAs as NCGS 93-1 prohibits certified public accountants or accountants from engaging in the practice of law unless duly licensed.

Then, there are the requirements that FinCEN is asking for as part of the reporting. A proposed certification includes the statement, "I certify that the information furnished is true, correct, and complete."

While the reporting company will be required to make the certification, any individual who files the report as an

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#### Periodic Rule Review

North Carolina General Statute (NCGS) 150B-21.3A, *Periodic Review and Expiration of Existing Rules*, requires each State agency, including occupational licensing boards, to comprehensively review its rules every ten years. The Board's rules (21 NCAC 08) are scheduled for review in 2024.

During this process, the Board will assess the necessity of each rule. The statute defines an unnecessary rule as "a rule that the agency determines to be obsolete, redundant, or otherwise not needed." Those rules will be removed from the Administrative Code. Rules deemed necessary are "any rule other than unnecessary" and will be readopted as new rules using the permanent rulemaking process.

Public participation is a crucial aspect of the review process. The Rules Review Commission (RRC), a division of the NC Office of Administrative Hearings (OAH), requires the Board to post an RRC-issued report on the Board's website and accept public comments for 60 days.

The Board must respond to each public comment by addressing its merits. After the comment period ends and the Board decides on the necessity of the rules, the Board will send the RRC a report of the determinations, public comments received, and the Board's responses to those comments.

Based upon a review of the public comments, the RRC will determine if it agrees with the Board's classification of each rule as necessary or unnecessary. If the RRC disagrees with the Board's determination, it may move the rule's classification to necessary. The RRC cannot declare a rule as "unnecessary" if the Board has not already classified it as "unnecessary."

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## Disciplinary Actions

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

### DONALD H. LONG, #23388 | LONG CPA, PLLC | CHARLOTTE, NC

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

1. Donald H. Long, CPA (hereinafter "Respondent"), is the holder of North Carolina certificate number 23388 as a Certified Public Accountant.
  2. Long CPA, PLLC (hereinafter "Respondent Firm"), is a registered certified public accounting firm in North Carolina. Hereinafter, the Respondent and the Respondent Firm shall collectively be referred to as the "Respondents."
  3. The Respondent Firm received a "fail" on its most recent system peer review, with an acceptance letter date of January 21, 2021. The peer review report was for the period ending January 31, 2017.
  4. The peer review report noted that, for the Respondent Firm's ERISA engagements, there was insufficient application of practice aids to ensure compliance with all professional standards. The peer review report also noted that the Respondent Firm failed to perform annual internal monitoring as required by the quality control system.
  5. The Peer Review Committee required the Respondent Firm to undergo a pre-issuance review of an ERISA engagement for the period ending December 31, 2018. The Respondent Firm successfully completed that pre-issuance review and the reviewer noted that the audit documentation had improved significantly and that only minor issues needed to be corrected.
  6. The Respondent was not immediately responsive to the Board's inquiries for information related to the peer review. It was only after several communications from the Board staff that the Respondent finally provided adequate information.
  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.
1. The Respondents are subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
  2. The Respondents' failure to perform attest and assurance services in accordance with generally accepted auditing standards constitutes a violation of 21 NCAC 08N .0212 (Competence) and .0403 (Auditing Standards).
  3. The Respondents' failure to timely respond to the Board's inquiries constitutes a violation of 21 NCAC 08N .0206 (Cooperation with Board Inquiry).
  4. Per N.C. Gen. Stat. §93-12(9), and also by virtue of the Respondents' consent to this order, the Respondents are subject to the discipline set forth below.

**BASED ON THE FOREGOING** and in lieu of further proceedings, the Board and the Respondents agree to the following Order:

1. The Respondent, Donald P. Long, CPA, is censured.
2. The Respondents shall pay a one thousand dollar (\$1,000) civil monetary penalty, to be remitted with this signed Consent Order.
3. For the Respondent Firm, each staff member participating in engagements subject to peer review must complete four (4) hours of pension plan A&A CPE annually until the firm receives a pass on a system review or a pass or a pass with deficiencies on an engagement review.

### Periodic Rule Review *continued from page 1*

The RRC will then send a report to the Joint Legislative Administrative Procedure Oversight Committee ("APO") at the General Assembly. The RRC's determination will become final following consultation with the APO or on the 61<sup>st</sup> day after the report's submission.

The APO may disagree with the Commission's determination and recommend to the General Assembly that the Board review the rule the following year.

Although the Board routinely reviews its rules and amends, adopts, and repeals rules as necessary, the comprehensive analysis required by NCGS 150B-21.3A ensures that the Board's regulations are current, align with the profession's needs, and reflect the Board's public protection role.

Information on the public comment period will be published in the *Activity Review* and posted on the Board's website, [nccpaboard.gov](http://nccpaboard.gov). Please contact the Board at (919) 733-4222 with questions about the periodic rule review.

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

## ARVINDER SINGH, #36027 | SINGH CPA, PLLC | GREENSBORO, 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. Arvinder Singh, CPA (hereinafter “Respondent”), is the holder of North Carolina certificate number 36027 as a Certified Public Accountant.
2. Singh CPA PLLC (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. On the Respondent Firm’s annual firm renewal, the Respondent disclosed that the Respondent Firm had prepared compilations in 2019, 2020, 2021, and 2022.
4. The Respondent did not register the Respondent Firm for peer review until January of 2023. The Respondent asserts that he mistakenly believed that the aforementioned disclosures would serve to automatically enroll his firm in a peer review program.
5. Board records indicate that the Respondent Firm is now enrolled in PRIMA with a deadline of June 30, 2024, for its first review.
6. 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 NCAC 08N .0203(b)(7) (failure to participate in a peer review program).
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 Respondents shall pay a one thousand dollar (\$1,000) civil monetary penalty with this signed Consent Order.

## Proposed 2024 Exam Testing and Score Release Dates

Exam Section	Exam Date	If the AICPA Receives Your Data File by	Your Target Score Release Date Is
BAR, ISC, TCP	01/10/2024-02/06/2024	02/06/2024	04/24/2024
AUD, FAR, REG	01/10/2024-03/26/2024	03/26/2024	06/04/2024
BAR, ISC, TCP	No Exams 02/07/2024-04/19/2024	n/a	n/a
AUD, FAR, REG	No Exams 03/27/2024- 3/31/2024	n/a	n/a
BAR, ISC, TCP	04/20/2024-05/9/2024	05/09/2024	06/28/2024
AUD, FAR, REG	04/01/2024-06/25/2024	06/25/2024	07/31/2024

All dates subject to change. Follow NASBA on Twitter (@NASBA) for score release updates.

## Beneficial Ownership Information Reporting *continued from page 1*

agent of the reporting company will certify on the reporting company's behalf.

It should be noted that FinCEN rejected suggestions to change the certification language by using terms such as "to the best of their knowledge" or "...after reasonable and diligent inquiry."

The discussion was that this speaks to FinCEN's desire to require an attestation of the accuracy or other certification of the requested reporting.

During the rulemaking process, FinCEN has recognized the existence of "applicable state laws and board of accountancy rules or regulations, which may be more exacting or stringent in some respects than Circular 230."

There have been questions about the Board's position on this matter. As previously noted, there are still questions about the required reporting.

What will the final certification look like? Would this be considered an attestation engagement (there are supporting

document verification requirements) and thus subject to peer review? If the reporting company is on the hook for the reporting, why should the CPA be concerned when reporting on behalf of the company?

Until there is some finalization to this process, the Board is unable to offer any guidance or guardrails. But with all the uncertainty around the reporting, CPAs must be cautious and make informed decisions before engaging to perform such services. The Board will continue to monitor the situation and provide any guidance as necessary as the reporting requirements are finalized.

If you have questions or comments about Beneficial Ownership Information reporting, please contact me at [dnance@nccpaboard.gov](mailto:dnance@nccpaboard.gov).

**Want more information on BOI reporting?  
Visit <https://www.fincen.gov/boi>**



## Education and Awareness Initiative

*S. Lynne Sanders, CPA, Deputy Director*

Promoting education and awareness among stakeholders about the State Board, the Uniform CPA Exam, the CPA license, and our disciplinary process continues to be a key initiative of the Board.

We began visiting college and university campuses in the fall of 2022. So far, we have met with more than 900 students across 20 campuses and have visited some campuses two or more times.

These visits allow us to provide information on the role of the State Board, applying for and taking the CPA Exam, the CPA licensing requirements, and the Board's discipline process.

Our recent presentations have emphasized the new CPA Exam that starts in January. Students have been especially interested in the new Exam structure, deadlines, and the Board's Exam-related policy changes.

We encourage Exam candidates (and accounting educators) to read the *NC CPA Exam Candidate Bulletin* for Exam-related

information. You may access the Bulletins through our website, <https://nccpaboard.gov/news-announcements>.

In 2023, the Board conducted two meetings on college campuses. In February, the Board met at Central Piedmont Community College, and in September, the Board met at Appalachian State University.

Both meetings were an excellent opportunity for Board members to meet faculty and students from each institution. In addition, the meetings provided information to students about how the State Board functions in its governance role.

In 2024, the Board will meet on the UNC Wilmington campus in February and the Lenoir Rhyne University campus in September.

If you have questions about the Board's education and awareness initiative or want us to visit your campus, please get in touch with me at [lynesanders@nccpaboard.gov](mailto:lynesanders@nccpaboard.gov).

## Successful Uniform CPA Exam Candidates

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

Jeremiah Oloruntobi Akinsola  
Adam Carlisle Bateman  
Daniel Joshua Bidwick  
Joshua Raymond Block  
Justin Dean Brown  
Margaret Isabelle Cauley  
Alyssa Jane Core  
Corbin Patrick Divita  
Lucas Gorbing Aver  
Rachel Lauren Gosnell  
Ruby Erika Leon Higuera  
Alara Ann Hollyfield  
Megan Horton  
Zachary Dylan Howell  
Kaylee Green Hughes  
Stacy Marie James  
Grant Nicholas Kallam  
Natchanon Leechoen  
Melody Sue Leekley  
Whitlee Ellen Letchworth  
Mirian Adriana Limon Garcia  
Jacob George McCloskey  
Abby Jo McMullen  
Samuel Christopher Merriam  
Cindy Morales  
James Robert Olpin  
Margaret Ann Preston  
Audrey Helene Rollins  
Natalie Grant Royal  
Christopher Colligan Schult  
Ryan Cecil Sheppard  
Ian Arthur Smith  
Charles Scott Strickland  
Hao Tang  
Rory Gabriel Trujillo  
Omar Jayson Williams  
Chandler Grace Woods  
Matthew Thomas Zweier

If you are a North Carolina Exam candidate who passed the Exam in October 2023 and your name is not on the above list, please contact the Board at [communications@nccpaboard.gov](mailto:communications@nccpaboard.gov).

## CPA Certificates Issued

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

Daniel Thomas Allwurden  
Emily Claire Almerini  
Leydi M. Barbera  
Tristan Elijah Baylock  
Jonathan Gabriel Berr  
Jerry Luke Bowers  
Wayne Gerald Brett  
Scott Ryan Buckstad  
William Michael Buddendeck  
Duncan Russel Bullins  
Darren Rashawn Burton  
Bryan Robert Capelli  
Mujie Chen  
Rebecca Lauren Christensen  
Christian Glenn Christophe  
Bridget Parker Clarke  
Thomas Stewart Coleman  
Ashley Warren Compton  
Elizabeth Sarah Coppock  
Caleb Stewart Cronic  
Jacob Daniel Cruz  
Jessica Ann Dugan  
Albert Michael Falzarano  
Eamon McGuire Fogler  
Sarah Elizabeth Folkers  
Bridget Marie Foos  
Mark Alan Franklin  
Deidre Lynn Frazier  
Clayton Getsinger  
Timothy Joseph Gosnell  
Tiffany Jane Graham  
Jordan Hunter Gray  
Ruben Samuel Greenstein  
Rae Taylor Greer  
Rebecca Anne Grizzle  
Jessica Reed Haltom  
Rachel Ann Hamrick  
Marlo Levett Hardiman  
Ronnie Edwin Harold  
Michael Christopher Harris  
Zachary Thomas Hazelwood  
Taylor James Hemmelgarn  
Tedjo Sondyako Imardjoko  
Andrew Izzo  
Justin Bryan Johnson  
William Benjamin Knabe  
Savannah Mae Kresge  
Ka Wai Lam  
Joshua David Leinheiser  
Christopher James Leja  
Jillian Lee Lepson  
Destin Todd Lett  
Paul Scott Levine  
Wai Myo Lin  
Yu-Yun Lin  
Patrick William Loftus Jr.  
Matthew Stephan Lyon  
Mitchell Alton Lyon  
Jon Edward Madsen  
Shannon J. Marino  
Anna Elizabeth Marion  
Michael Joseph Matthai  
Matthew Ryan McCullers  
Virginia Mae McMahan  
Wesley Ryan McManus  
Monique Kozlowski Menezes  
John David Minotti  
Yelena Vladimirovna Moshkovsky  
Marcus Pinson Neal IV  
Anh D. Nguyen  
Stephanie Wells Nicholson  
Kaitlyn Nicole Nolan  
Lauren Van Son Nolen  
Benjamin Clay Oliver  
Breanna Bowers Oliver  
Craig Kevin O'Toole  
Haley Elizabeth Perry  
Kimberly Ann Pouilly  
Reed Allen Puckett  
Lauren Nicole Ramos  
Jacob Alan Reese  
Matthew Rich  
Shanna Ronnell Rizzo  
Kerrie L. Russo  
Nicholas Xavier Sanders  
Kerrin Danielle Santalessa  
Samantha Jo Shaffer  
Stephanie L. Shepline  
Kevin Lee Shelton  
Mackenzie Anne Short  
Rachel Ann Simpson  
Kritika Singhal  
Meredith Godwin Singletary  
Matthew Robert Smith  
Lynn Harmon Spinner  
Kaylee Savanna Ruth Spruill  
James Benjamin Stevens Jr.  
Rachel Marie Holmberg Strong  
Daniel Patrick Sullivan  
Jaclyn O'Brien Switkes  
Wen Tang  
Mayu Taylor  
Grace Kathryn Terrell  
Laura Maria Tutterow  
Uige Ujaan  
Shilpa Annigere Vamanamurthy  
Tyler Joe Ward  
Courtney Lynn Weaver  
Zavier Darnell Webb  
Michael Benjamin Wetsel  
Kyrsten Bailey Whittington  
Matthew James Winesette  
Megan Marie Winter  
Lee Stuart Wishing IV  
James Boyce Wyatt  
Robert William Wyatt  
Yuying Zeng

# CPE Audit Order

## GARY KIM FLOUHOUSE, #15852 | MARVIN, 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 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.

**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.

## CPE Reminder

All active North Carolina CPAs must complete the 2023 CPE requirement before January 1, 2024, to be eligible for the 2024-2025 license renewal.

The Board published a summary of the CPE requirement in the October *Activity Review* ([nccpaboard.gov/category/newsletters/](https://nccpaboard.gov/category/newsletters/)), and specific information is available on the NC CPAs page of the Board’s website ([nccpaboard.gov/nc-cpas](https://nccpaboard.gov/nc-cpas)).

If you don’t complete the required CPE, including an ethics course, you may request inactive status. You do not need to immediately request inactive status; you can wait to request inactive status closer to June 30, 2024.

Another option is to complete the CPE requirement, including the required ethics course, between January 1 and June 30, 2024, and renew your license.

If it’s the first time in five calendar years you have missed the December 31 deadline and completed the requirement

before June 30, you will receive a Letter of Warning from the Board.

If this is the second time you missed the December 31 deadline within five calendar years and completed the requirement before June 30, the Board may deny your license renewal.

There are no exceptions to the CPE requirement. However, if there are extraordinary circumstances such as major illness, natural disaster, or catastrophic loss that impacted your ability to complete the required CPE, you may petition the Board for an extension.

You can download the form from our website (<https://nccpaboard.gov/resources/forms-applications>).

If you have questions about the annual CPE requirement, please contact Cammie Emery, Licensing Specialist, at [cemery@nccpaboard.gov](mailto:cemery@nccpaboard.gov) or Buck Winslow, Licensing Manager, at [buckw@nccpaboard.gov](mailto:buckw@nccpaboard.gov).



## 50 Years of NC CPA Licensure

Congratulations to  
**Herman Menton Padgett**  
who has held an active North  
Carolina CPA license since  
December 1973.



### Comments Requested on Rules

The Board is accepting written comments on proposed changes 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>.

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

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

Fax: (919) 733-4209

Please note that these amendments are not part of the periodic rules review scheduled for 2024.

### Activity Review Distribution

The March 2024 *Activity Review* will be the last issue of the newsletter to be commercially printed and mailed.

The Board will continue to upload the newsletter to the website as a PDF that a user can read online, download, or print.

Newsletters are available from <https://nccpaboard.gov/category/newsletters/>.

Stakeholders who have provided the Board with a valid email address will receive an email each month notifying them that the newsletter is available.

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](mailto:communications@nccpaboard.gov) with questions or comments about the *Activity Review*.

### CPA Certificate Reclassifications

On November 20, 2023, the Board approved the following applications for certificate reinstatement and reissuance:

#### Reinstatement

Thomas Lafayette Pender Jr., #28760 Raleigh, NC

#### Reissuance

Larry Douglas Bailey Jr., #30139 Charlotte, NC

Laura Marie Johnson, #41497 Charlotte, NC

#### Inactive Status

Between November 1, 2023, and November 30, 2023, the Board approved the individuals listed below for inactive status:

Rhonda Browning Abbott, #19295 Grifton, NC

Donna Joyner Black, #13116 Charlotte, NC

Michael Steven Buchanan, #17105 Raleigh, NC

Teresa Penny Caviness, #18501 Knightdale, NC

Lou Ann Day, #24140 Greenville, NC

Thomas Brian Gutierrez, #24996 Calabash, NC

David Timothy Hall, #26228 Harrisburg, NC

Michael Kelly Hayes, #2129 Winston-Salem, NC

Diane Carol Hurley, #17244 Colfax, NC

Betty H. Huynh, #31130 Concord, NC

Cheri Kaplan King, #21978 Charlotte, NC

Peter Robert Miller, #38113 Clayton, NC

Joseph Patrick Monahan, #34665 Greensboro, NC

Kathryn Hull Porterfield, #40354 Chapel Hill, NC

Andrew Raymond Sherwood, #43484 Kissimmee, FL

#### CPA-retired Status

Between November 1, 2023, and November 30, 2023, the Board approved the individuals listed below for CPA-retired status:

Susan Harrah Bennett, #19014 Wendell, NC

Arthur George Bergens Jr., #26159 Cary, NC

Katherine Covington Brafford, #23041 Henderson, NC

James Michael Burns, #44860 Hampstead, NC

Linda Whittaker Darden, #17095 Kernersville, NC

Kari Dewberry, #36807 Wake Forest, NC

Edward Lipscomb Graves Jr., #20716 Cary, NC

Wayne Willis Hall, #12427 Moore, SC

John Bruce Hughes, #37423 Ocean Isle Beach, NC

Lynda Smith James, #15812 Charlotte, NC

Carolyn Alston Kelley, #19859 Durham, NC

Julianne Moore McLawhon, #15963 Holly Ridge, NC

Edward Warren Newton, #14512 Seneca, SC

Martha Boyette Pittman, #28753 Oak Ridge, NC

Stefano Rosic, #24879 Greensboro, NC

Lawrence Jay Slakter, #36843 Kernersville, NC

Kathryn Ann Sommese, #21993 Raleigh, NC

Howard Jackson Tucker, #15230 Beaufort, NC

Hall Edward Williams Jr., #7424 Hickory, NC



## State Board of CPA Examiners

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## Dates to Remember

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

Dec. 25-27, 2023	Office Closed
Dec. 31, 2023	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
Feb. 19, 2024	Board Meeting, Wilmington
Mar. 13, 2024	Board Meeting, Raleigh
Mar. 29, 2024	Office Closed

*2,000 copies of this document were printed in December 2023 at an estimated cost of \$2,415 or approximately \$1.21 per copy.*