



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. 1-2024

2023

YEAR IN REVIEW

By Gary R. Massey, CPA, President

2023 was a busy year for the State Board, and I am pleased to share some of the Board's accomplishments with you.

The Board approved 887 applications for CPA licensure in 2023, consistent with the number issued in 2022. We issued more original licenses than reciprocal, which is on par with prior years.

In late December, North Carolina had 22,521 actively licensed CPAs. This puts North Carolina 10th in the nation for the number of CPAs with an active license.

For comparison, California, the top-ranked jurisdiction for the number of actively licensed CPAs, has about 50,000 actively licensed CPAs.

In 2023, the Board registered 97 new CPA firms, the majority of which were professional limited liability companies. In addition, 34 out-of-state CPA firms filed a Notice of Intent to Practice, allowing them to take advantage of practice mobility.

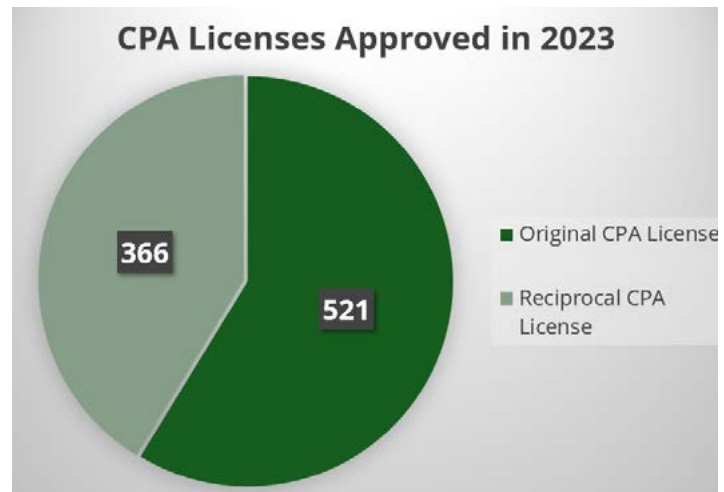
Between January 1 and December 31, the Board approved 3,300 CPA Exam applications (initial and re-exam), a 20% increase from 2022.

More than 70% of the Exam applications were re-exam applications. Given the significant changes to the CPA Exam effective in 2024, we are not surprised by the increased number of Exam applications.

Although North Carolina had tremendous growth in the number of CPA Exam candidates and our number of new licensees remains steady, not all Boards of Accountancy can say the same. The dwindling number of people pursuing the CPA designation continues to be a matter of grave concern for the profession.

Speaking of the CPA Exam, the 2024 Exam is a Core + Discipline model that reflects the rapidly changing skills and competencies the practice of accounting requires today and will require in the future.

The new Exam emphasizes critical thinking, professional judgment/skepticism, problem-solving, understanding of the business environment (systems, controls, risks), and data management and analysis.



Technology concepts are incorporated into all Core and Discipline sections as the impact of technological advances on the CPA profession continues to grow.

To communicate information about the Exam changes, application deadlines, and Exam-related policy changes, the Board created the *NC CPA Exam Candidate Bulletin*. The *Bulletin* was distributed to North Carolina Exam candidates and accounting educators monthly from July through December, and we plan to continue distributing it in 2024.

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Disciplinary Action

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."

RODNEY EUGENE SMALLWOOD, #27821 | RODNEY E. SMALLWOOD, CPA, P.C. | BELMONT 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. Rodney Eugene Smallwood, CPA (hereinafter "Respondent"), is the holder of North Carolina certificate number 27821 as a Certified Public Accountant.
2. Rodney E. Smallwood, CPA, P.C. (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."

Case No. C2022316

3. The Board received a complaint from one of the Respondent's clients (hereinafter "Client"). The complaint alleged that the Respondent was unresponsive to the Client and failed to handle an audit by the Employment Security Commission ("ESC") despite being engaged to do so. The Client also asserts that the Respondent did not perform payroll services for which he was engaged.
4. The Board staff sent numerous communications to the Respondent in an attempt to obtain a response to the Client's allegations. Those communications were sent via regular mail, certified mail, and email. The communications were sent to the addresses provided by the Respondent on his annual renewal.
5. The Respondent did not provide a response to any of the Board's communications. The Respondent did not open the encrypted attachments to the email communications directed to him by the staff.
6. The Board staff blocked the Respondent's annual license renewal so that he would need to communicate with the staff in order to renew his CPA certificate.
7. The Respondent attempted to renew his CPA certificate on June 30, 2023 but was unable to do so because of the file block. The Respondent called the Board staff and asserted that he was unaware that he had pending cases. Shortly thereafter, the Respondent responded to the Board staff.
8. The Board staff forwarded the Respondent's response to the complaint to the Client. The Client did not provide a reply.

Case Nos. C2023056-1 and C2023056-2

9. The Respondent indicated on the renewals for the Respondent Firm that he had provided compilation services in 2018 and 2019. The Board staff had not received documentation indicating that the Respondent Firm had completed a peer review of those services.
10. The Board staff opened an investigative case file and mailed correspondence to the Respondent on March 27, 2023, requesting his response to the matter by April 17, 2023. The Respondent did not provide a response.

11. On April 19, 2023, the Board staff sent the Respondent a second request letter by certified mail that contained a copy of the March 27, 2023, correspondence. The Respondent's response was requested by May 10, 2023. The Respondent did not provide a response.
12. The Respondent finally provided a response to the Board staff regarding this matter after his failed attempt to renew his CPA certificate on June 30, 2023.
13. In response, the Respondent admitted that the Respondent Firm had not completed the peer review process.
14. 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 regarding Case No. C2022316, the Respondent violated 21 NCAC 08N .0212 and .0206.
3. By virtue of the facts set forth above regarding Case Nos. C2023056-1 and C2023056-2, the Respondents violated 21 NCAC 08N .0203(b)(7) and .0206.
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 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 Respondent's CPA certificate is suspended for three years. The suspension is stayed. The stay shall be lifted upon the Respondent's failure to timely communicate with the Board staff in the meaning of 21 NCAC 08N .0206 during the suspension period.
4. The Respondents' ability to perform services subject to peer review is permanently revoked.

2023

YEAR IN REVIEW

Continued from page 1

In 2023, the Board continued the education and awareness activities we started in 2022. So far, Executive staff and guests have made 37 presentations to over 950 students at 19 colleges and universities. The Board is committed to this important interaction with educators and students, and we expect these efforts to continue. We have already scheduled several campus visits for 2024.

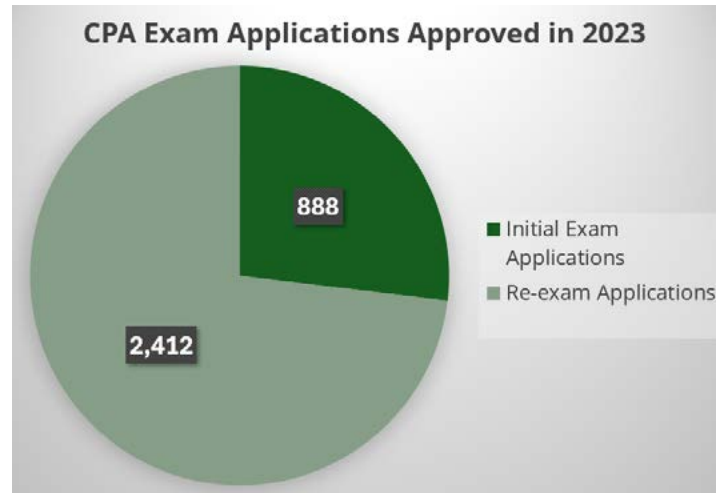
As part of our awareness initiative, the Board held two meetings off-site in 2023. In February, we met at Central Piedmont Community College, and in September, we met at Appalachian State University. In February 2024, we will meet at UNC Wilmington and at Lenoir-Rhyne University in September 2024. Board meetings are open to the public, and we encourage you to attend.

On September 1, several rule changes took effect. The most anticipated rule change was the creation of the CPA-retired status. As of December 31, 2023, the Board had 63 CPA-retired status individuals.

The changes to the CPA firm name rule provide more flexibility in establishing firm names and brought North Carolina's regulations more in line with those of other Boards of Accountancy.

For Exam candidates, a rule amendment changed the starting date of the credit window to the date NASBA releases the score of a passed section. The Board is in the final stages of officially changing the Exam credit window from 18 to 30 months. We expect the 30-month Exam credit window to be effective in May.

In October, the Board launched a revamped version of its website, nccpaboard.gov. The site has a new look, better user experience, and enhanced data security features. The site is still accessibility-enabled and mobile-friendly.



In addition to information about the requirements for applying for the Exam or a CPA license and registering a CPA firm, you can learn about CPE requirements, look up a CPA or CPA firm, and read past issues of the *Activity Review*, the *Candidate Bulletin*, and more.

In support of meeting strategic objectives, the Board continued to upgrade technology capabilities by creating an online portal and dashboard. Although portal functionality is currently limited, we anticipate adding CPE tracking and online Exam and license applications.

In December, despite some bumps in the road (as often happens with large-scale technology projects), firms began renewing their registrations through the portal.

The 2024-2025 individual CPA license renewal will occur through the portal. The Board suggests CPAs set up their accounts now to be ready for the upcoming renewal period.



The Board continues using LinkedIn, Facebook, X (formerly Twitter), and Instagram to provide relevant, helpful information for Exam candidates, licensees, and the public.

We even include some fun posts, such as our December photos of our Executive Director's seemingly endless supply of Christmas ties!

As I said earlier, the Board was busy in 2023, and we will be more active in 2024. It is an honor to serve as Board President, and I look forward to seeing what we can accomplish together this year.

Happy New Year!

CPE AUDIT ORDERS

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

Tarynn Nicole Garrett, #41058 | Charlotte, NC

The Board opened a case against Tarynn Nicole Garrett ("Respondent") for failure to complete the CPE required to renew their North Carolina CPA license. When completing the 2022-2023 individual certificate renewal, the Respondent stated they had completed the CPE needed for certificate renewal.

As part of the CPE audit, the Board staff asked the Respondent to provide certificates of completion for the 2021 and 2022 CPE years. The Board, in its review of the documents submitted by the Respondent, determined that the Respondent could not substantiate the CPE hours claimed for 2021.

The Respondent's action is a violation of 21 NCAC 08N .0202(a), .0202(b)(3), and .0202(b)(4). Instead of further proceedings, the Board and Respondent agreed to a one-year suspension of the Respondent's CPA certificate and a \$1,000 civil penalty.

Because the suspension is stayed, the Respondent's CPA certificate will remain active. However, the Board will lift the stay if the Respondent further violates the Board's Rules of Professional Ethics and Conduct.

Kevin Michael Madden, #18616 | Clifton, VA

The Board opened a case against Kevin Michael Madden ("Respondent") for failure to complete the CPE required to renew their North Carolina CPA license. When completing the 2023-2024 individual certificate renewal, the Respondent stated they had completed the CPE needed for certificate renewal.

As part of the CPE audit, the Board staff asked the Respondent to provide certificates of completion for the 2021 and 2022 CPE years. The Board, in its review of the documents submitted by the Respondent, determined that the Respondent could not substantiate the CPE hours claimed for 2022.

The Respondent's action is a violation of 21 NCAC 08N .0202(a), .0202(b)(3), and .0202(b)(4). Instead of further proceedings, the Board and Respondent agreed to a one-year suspension of the Respondent's CPA certificate and a \$1,000 civil penalty.

Because the suspension is stayed, the Respondent's CPA certificate will remain active. The Board will lift the stay if the Respondent further violates the Board's Rules of Professional Ethics and Conduct.

Kimberly Lynn Sturkey, CPA, #24942 | Waxhaw, NC

The Board opened a case against Kimberly Lynn Sturkey ("Respondent") for failure to complete the CPE required to renew their North Carolina CPA license. When completing the 2022-2023 individual certificate renewal, the Respondent stated they had completed the CPE needed for certificate renewal.

As part of the CPE audit, the Board staff asked the Respondent to provide certificates of completion for the 2021 and 2022 CPE years. The Board, in its review of the documents submitted by the Respondent, determined that the Respondent could not substantiate the ethics course claimed for 2021.

The Respondent's action is a violation of 21 NCAC 08N .0202(a), .0202(b)(3), and .0202(b)(4). Instead of further proceedings, the Board and Respondent agreed to a one-year suspension of the Respondent's CPA certificate and a \$1,000 civil penalty.

Because the suspension is stayed, the Respondent's CPA certificate will remain active. The Board will lift the stay if the Respondent further violates the Board's Rules of Professional Ethics and Conduct.

CPAs, Have You Created Your User Account?

All North Carolina CPAs must have an account in the Board's portal to renew their CPA license for 2024-2025. Each account must have a unique username (a valid email address). For example, multiple CPAs cannot use an email address like info@xyzfirm.com to set up their accounts.

CPA firm supervisors who set up an account for the firm registration renewal do not need to set up another account; they use the same account for individual firm renewals.

Although the portal currently has limited functionality for CPAs (account creation, address changes, CPA license information, and renewal receipts), the Board encourages CPAs to create their account before March 1, 2024, to be ready when the renewal period starts.

Step-by-step instructions for creating an account are available from the Board's website, nccpaboard.gov. CPAs who need assistance setting up their account should contact the Board at (919) 733-4222.

BOARD MEMBER SPOTLIGHT: GARY R. MASSEY, CPA

Gary R. Massey, CPA, of Emerald Isle, was licensed as a North Carolina CPA in 1980. Before his retirement, he was a partner with CliftonLarsonAllen.

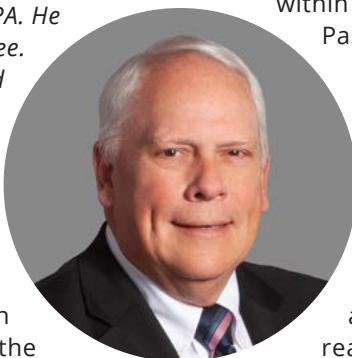
Mr. Massey was appointed to the Board in 2018 and reappointed in 2021. He is serving a second term as President and also served as Secretary-Treasurer. He is a current or past member of the Executive, Audit, Investment, Personnel, Professional Education & Applications, and Professional Standards committees.

Mr. Massey is a member of the NCACPA and AICPA. He is also a member of NASBA's Diversity Committee. The NCSU Poole College of Management named him Alumni of the Year in 2007 and presented him with the Distinguished MAC Friend of the Program Award in 2022.

Why did you want to be appointed to the State Board? In the past, I served on various NCACPA committees and saw serving on the State Board as a way to get involved in the profession on a broader basis. Being on the Board has been an excellent opportunity to help the profession at the state and national levels.

What would you like people to know about the Board? As a regulatory body charged by the State of North Carolina to protect the public from the misuse of the CPA title, the Board is a tremendous resource to the public. The staff works very hard to assist individuals seeking to become CPAs, and help the CPAs with challenges with retaining their license. In 2023, one of our most rewarding actions was to reissue an individual's CPA license after a significant event had revoked the person's license and required them to serve time in federal prison.

What advice would you give a CPA starting in the profession? Search for your niche and excel! Some look at the profession as either audit or tax, but it is so much more;



the opportunities are endless. Accounting is the foundation, the backbone, of every business.

The future of new technologies artificial intelligence (AI) and the infinite ability to research volumes of data seek to create greater efficiency for the services in which a CPA can be involved. Whether you are a small business entrepreneur or a Fortune 500 company executive, the CPA title will be of value to your career. The same is true in the evolution within a small CPA firm as the Owner/Partner or as a Partner/Principal in a large Top 10 firm.

Do you have any pets? We have a chocolate labradoodle, Ollie. Even at age 7, he is a handful. When we are walking and other dogs approach, he thinks he needs to talk to every one them!!

Which historical figure would you most like to meet and why? It is hard to pick a single individual. I enjoy US History and reading about the evolution of various political individuals going back to the start of our country. I would like to understand where our country went off the rails and evolved into the great divide we have today. We need to understand that we cannot continue as a divided people. Common ground and compromise are not bad; they are critical to the future of our nation. Leaders who can unite and not continue to divide us are important to me.

Is there a quote that is meaningful to you? I am paraphrasing, but in Luke 12:48, Jesus says, "To whom much is given, much is expected." Giving back and helping others has been important to me since childhood. In 2005, my wife and I established an endowment fund at NC State University for students in the MAC program. It has been a joy to support students in obtaining their MAC and becoming CPAs.

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 Administered 02/07/2024-04/19/2024	n/a	n/a
AUD, FAR, REG	No Exams Administered 03/27/2024- 3/31/2024	n/a	n/a
BAR, ISC, TCP	04/20/2024-05/19/2024	05/19/2024	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.

CPA Certificates Issued

On December 18, 2023, the Board approved the following individuals for North Carolina CPA licensure:

Sandeep Agarwal
Dwayne Joquan Altman-Leach
LaNaria Sharette Barnes
Parker Alan Benfield
Joshua Raymond Block
Alan Declan Brandon
Maria Alejandra Burrone De Lahargou
Hannah Faith Carter
Kathleen Claire Chambers
Chi Chung Chan
Beth Wood Cooley
Joel Alexander Paul Daffurn
Duane Christopher Denn Jr.
Shane Michael Donnelly
Anastasia Alexis Douds

Alexandra Caitlyn Downing
Alex Jaron Duer
Christopher Matthew Fassett
Ann Marie Gregory
Dylan Garner Grissom
Sharon Kimberly Harris
David James Hartley
Lucius Herman Harvin V
Abigail Elizabeth Hawkins
Kyle Joseph Hibsch
Delaney Ayres Hodnett
Josiah Melvin Johnson
Brenda Jean Kautzer
Amy Kathryn Kennedy
Marylea Hart Kibilko
Jun mo Kim

Chen Li
Eli Franklin Miller
Christopher T. Miramontes
William Joseph Missert
Anran Ni
Anton Maier Norris
Niall Patrick Nugent
Anthony Lee Parrillo
Austin Perry
Ba-Cuong Phan-Nguyen
David Francis Reilly
Jay'la Rivers
Grant Leighton Rockefeller
Blake A. Ross
Sooyeon Maryanne Ryu
Danielle Grace Sanders

Christopher Colligan Schult
Joshua Daniel Seest
Ryan Cecil Sheppard
Gurkirat Singh
Charles Scott Strickland
Nithya Subramani
Colin Austin Taylor
Claire Elizabeth Tinkler
Shelby Leigh Tracy
Rory Gabriel Trujillo
Ryan van der Poll
Nicole Michelle Williams
Christopher Michael Yeager
Samuel John Young
Matthew Thomas Zweier



CPA FIRM REGISTRATION RENEWAL DEADLINE

January 31, 2024, is the final deadline for a CPA firm to renew its registration and provide peer review compliance information to the Board.

A CPA firm's failure to comply with 21 NCAC 08J, *Renewals and Registrations*, or 21 NCAC 08M, *Peer Review Program*, may result in disciplinary action against the CPA firm's members as specified in 21 NCAC 08J. 0111 and 08M .0106.

The firm registration renewal must be completed through the Board's portal using the supervising CPA's account. Information on setting up a user account and accessing the portal is available through a link on the Board's homepage, <https://nccpaboard.gov>.

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

50 Years of NC CPA Licensure

Congratulations to the following individuals who have held an active North Carolina CPA license since January 1974:

James Cornelius Briley Jr., #7557
Raymond Wardell Edwards, #7559
Danny Ray Newcomb, #7564
Myra June Canaday West, #7566
William Norfleet Alexander Jr., #7568
Robert Leighton Buck, #7569
John Michael Schwarz, #7571
Charles Brent Trexler Jr., #7574



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 with questions or comments about the *Activity Review*.

CPA Certificate Reclassifications

On December 18, 2023, the Board approved the following applications for certificate reclassification:

Reinstatement

John Francis Darcy, #8812 Orlando, FL
 Mary Summers Johnson, #19356 Brown Summitt, NC
 Jennifer Pomales, #33247 Durham, NC

Reissuance

Charles Gregory Porter, #14605 Greensboro, NC

Inactive Status

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

Karen Patricia Aippersbach, #23501 Hope Mills, NC
 James Bigelow Angell, #20114 Raleigh, NC
 Sheryl Sink Atwell, #20795 Lexington, NC
 Titus Benjamin Ball, #30141 Charlotte, NC
 David Louis Berezin, #24735 Conroe, TX
 Gabrielle Catherine Biskaduros, #39935 Charlotte, NC
 Donna Meacham Blackman, #21271 Mitchellville, MD
 Raymond Daniel Brady, #11630 Raleigh, NC
 Fred S. Breeden, 11602 #Salisbury, NC
 Martin Warren Brown, #14557 Gastonia, NC
 Carl Jennings Council Jr., #17213 Charlotte, NC
 John Richard Driscoll Jr., #7111 Spencer, NC
 Elena Cox Dusenbury, #39443 Waxhaw, NC
 Terry Wilson Evans, #18932 Wilmington, NC
 Bryan Christopher Faulkner, #36868 Charlotte, NC
 Robert Michael Fitzula Jr., #29613 Phoenix, AZ
 Lisa Marie Foley, #32691 Sanford, NC
 Granville Fulton Gainey Jr., 9233 Salemburg, NC
 John Winfield Graham III, #11759 Fayetteville, NC
 Charles A. Griffiths, #22228 Charlotte, NC
 Michael Richard Holden, #12498 Southern Pines, NC
 Jennifer Anne Huish, #36661 Gilbert, AZ
 James Corby Johnson Jr., #17516 Wilmington, NC
 Jason Tyler King, #37910 Frenchtown, MT
 James John Koniszewski, #41467 Peckville, PA
 Chelsea McLaughlin Luther, #39547 Holly Springs, NC
 George Wright Meyer III, #34078 Cedar Park, TX
 Firoza Firoz Mistry, #29330 Chapel Hill, NC
 Karen Geerken Nield, #25707 Morrisville, NC
 D. Christine Park, #18272 Raleigh, NC
 Amby H. Parrish, #25709 Edenton, NC
 Lauren Carse Reid, #34848 Winston-Salem, NC
 Barbara A. Riddell, #43564 Waxhaw, NC
 Janie Geiger Schaeffer, #18666 Raleigh, NC
 David Virgil Sherwood, #12836 Williamsburg, VA
 Donald E. Simpson, #21517 Hickory, NC
 Gary Gene Smalley, #14343 Sylmar, CA
 Tracy Michelle Stagg, #28815 Grapevine, TX

Jacob Vinson Stewart, #42708 Raleigh, NC
 Victoria Maria Sumbs, #37834 Raleigh, NC
 Paulette Redfern Tandy, #13762 Henderson, NV
 John Jacob Teague, #23574 Greensboro, NC
 Katherine Anne Thivierge, #29145 Charlotte, NC
 Dennis P. Wiener, #34934 Raleigh, NC
 Ann McLawhorn Wilson, #14980 Mt. Pleasant, NC

CPA-retired Status

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

Lynn Marie Avampato, #26157 Charlotte, NC
 James McNeely Barham, #9452 Wake Forest, NC
 John Layton Bradley Jr., #15279 Raleigh, NC
 Amy Drees Bullock, #23567 Raeford, NC
 Lanier Moose Cansler, #9871 Raleigh, NC
 Makayla Ellen Carmichael, #17620 Winston-Salem, NC
 Donald Claus Ehlers Jr., #15981 Clemmons, NC
 Steven Robert Faig, #17736 San Francisco, CA
 M. Kevin Franklin, #14999 Hilton Head Island, SC
 James Braxton Freeman, #18303 Franklin, NC
 Laura Jean Guy, #14790 Clayton, NC
 Theresa Marie Higgins, #41245 Knightdale, NC
 George William Holt Jr., #19759 Raleigh, NC
 Mark Kiel, #19110 Greensboro, NC
 Susan Dunn Land, #17157 Morehead City, NC
 Connie Laster, #14746 High Point, NC
 Rhonda Clark McNairy, #20857 Raleigh, NC
 Melodie Simmons Ohaus, #15125 Charlotte, NC
 Randy Wayne Richartz, #29678 Wilmington, NC
 Donna A. Rinchisen, #45916 Fort Mill, SC
 Charles Edgar Sams Jr., #7159 Oak Ridge, NC
 David Everett Scobie, #2591 Raleigh, NC
 Nikki Phillips Swaney, #18643 Raleigh, NC
 Cheryl Anastasia Turner, #18464 Sarasota, FL
 Robert Anthony Vocci, #14397 Greensboro, NC
 Vorita Emory Wennermark, #20664 Oxford, NC
 Melody Stevenson Willis #21532 Raleigh, NC





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Dates to Remember

Dates, times, and locations are subject to change.

Jan. 22, 2024	Board Meeting, Raleigh
Jan. 31, 2024	Final Deadline: CPA Firm Registration & Peer Review Compliance Reporting
Feb. 19, 2024	Board Meeting, UNC-Wilmington
Mar. 13, 2024	Board Meeting, Raleigh
Mar. 29, 2024	Office Closed
Apr. 24, 2024	Board Meeting, Raleigh
May 20, 2024	Board Meeting, Raleigh
May 27, 2024	Office Closed
June 19, 2024	Office Closed
June 24, 2024	Board Meeting, Raleigh
June 30, 2024	Deadline: Individual CPA License Renewal for 2024-2025

2,000 copies of this document were printed in January 2024 at an estimated cost of \$2,415 or approximately \$1.21 per copy.