



North Carolina State Board of Certified Public Accountant Examiners

Public Session Agenda

January 22, 2024

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 December 2023 **(ACTION)**

II. Legislative & Rulemaking Items

A. Final Approval of Submission of Rules to Office of Administrative Hearings **(ACTION)**

B. Board Members' Comments on Periodic Review of Rules **(FYI)**

III. National Organization Items

A. Update on NASBA's Professional Licensure Task Force **(FYI)**

IV. State & Local Organization Items

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)**

VII. Public Comments

VIII. Closed Session

IX. Adjournment



North Carolina State Board of Certified Public Accountant Examiners

PUBLIC SESSION MINUTES

December 18, 2023

BOARD MEMBERS IN ATTENDANCE: Gary R. Massey, CPA, President; Bernita W. Demery, CPA, Vice President; Jodi K. Kruse, CPA, Secretary-Treasurer; Maria M. Lynch, Esq.; 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; Lisa Hearne-Bogle, Communications Officer; Buck Winslow, Licensing Manager.

OTHERS IN ATTENDANCE: Noel L. Allen, Esq., Legal Counsel; Sharon Bryson, CEO, NCACPA; Mark Sotichack, CPA, CEO, NCACPA; Dr. Courtney Knoll, CPA, Chair-Elect, NCACPA Board of Directors; and Sgt. J.D. Rattlelade, Raleigh Police Department.

CALL TO ORDER: Mr. Massey called the meeting to order at 10:00 a.m.

CONFLICTS OF INTEREST: Mr. Massey stated there were no recusals.

APPROVAL OF AGENDA: Ms. Kruse moved, and Ms. Demery seconded the motion to approve the amended agenda. The motion passed with seven (7) affirmative and zero (0) negative votes.

MINUTES: Ms. Van Zant moved, and Mr. Winstead seconded the motion to approve the November 20, 2023, meeting minutes as submitted. The motion passed with seven (7) affirmative and zero (0) negative votes.

FINANCIAL AND BUDGETARY ITEMS: Mr. Payseur moved, and Ms. Kruse seconded the motion to approve the November 2023 financial statements as submitted. The motion passed with seven (7) affirmative and zero (0) negative votes.

LEGISLATIVE AND RULEMAKING ITEMS: Mr. Nance and Mr. Trainor summarized the periodic rules review process and the actions the Board must take to comply with NCGS 150B-21.3A. Mr. Nance asked the Board to review the current rules and provide him with their comments before the January 22, 2024, meeting. He stated the Board would hold a public rulemaking hearing on March 13, 2024.

NATIONAL ORGANIZATION ITEMS: Mr. Winstead moved, and Ms. Demery seconded the motion to approve the Board's response (Appendix I) to NASBA's Exposure Draft revising Uniform Accountancy Act (UAA) Model Rule 7-4, *Enrollment in Board-Approved Peer Review Program*, and Rule 7-5, *Submission of Peer Review Documents*. The motion passed with seven (7) affirmative and zero (0) negative votes.

Mr. Massey, Ms. Demery, Mr. Payseur, and Mr. Winstead updated the Board on the activities of the NASBA Committees on which they serve. Ms. Demery announced she had been named to the Selection Advisory Committee (SAC) searching for NASBA's next President/CEO.

PROFESSIONAL STANDARDS COMMITTEE REPORT: The Board approved with seven (7) affirmative and zero (0) negative votes the following recommendations of the Committee as presented by Mr. Winstead:

Case Nos. C2023172-1 and C2023172-2 - Lolita Ann Wynn and L.A. Wynn, P.A. - Approve the signed Consent Order. (Appendix II)

Case No. C2023182 - Close the case without prejudice.

Case No. C2023184 - Close the case without prejudice.

Case No. C2023186 - Close the case without prejudice.

Case Nos. C2023212-1 and C2023212-2 - Close the case without prejudice with a Letter of Warning.

Mr. Winstead stated that the Committee provided guidance to Board staff on several other cases.

PROFESSIONAL EDUCATION AND APPLICATIONS COMMITTEE REPORT: The Board approved with seven (7) 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:

Chi Chung Chan
Shane Michael Donnelly
Christopher Matthew Fassett

Amy Kathryn Kennedy
Grant Leighton Rockefeller
Nicole Michelle Williams

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

Dwayne Joquan Altman-Leach
LaNaria Sharette Barnes
Parker Alan Benfield
Joshua Raymond Block
Alan Declan Brandon
Kathleen Claire Chambers
Chi Chung Chan
Shane Michael Donnelly

Anastasia Alexis Douds
Alexandra Caitlyn Downing
Alex Jaron Duer
Christopher Matthew Fassett
Dylan Garner Grissom
Sharon Kimberly Harris
David James Hartley
Lucius Herman Harvin V

Abigail Elizabeth Hawkins
Kyle Joseph Hibschi
Delaney Ayres Hodnett
Josiah Melvin Johnson
Amy Kathryn Kennedy
Eli Franklin Miller
William Joseph Missert
Anton Maier Norris
Niall Patrick Nugent
Anthony Lee Parrillo
Jay'la Rivers
Grant Leighton Rockefeller
Sooyeon Maryanne Ryu

Danielle Grace Sanders
Christopher Colligan Schult
Joshua Daniel Seest
Ryan Cecil Sheppard
Charles Scott Strickland
Colin Austin Taylor
Shelby Leigh Tracy
Rory Gabriel Trujillo
Ryan van der Poll
Nicole Michelle Williams
Samuel John Young
Matthew Thomas Zweier

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

William Michael Buddendeck, T14157
Jonathan Gabriel Berr, T14158
Mark Alan Franklin, T14159
Samuel Awortwe Johnson, T14160
Lee Stuart Wishing IV, T14161
Christopher Michael Yeager, T14162
Cheryl Volk Seale, T14163
Gurkirat Singh, T14165

Robert Scott Jackson, T14166
Cesar Ford-Morel, T14167
David Francis Reilly, T14224
Marylea Hart Kibilko, T14225
Maria Anne Daniel, T14226
Zachary Elijah Curtis, T14227
Sandeep Agarwal, T14228
Nithya Subramani, T14229

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

Sandeep Agarwal
Maria Alejandra Burrone De Lahargon
Hannah Faith Carter
Beth Wood Cooley
Joel Alexander Paul Daffurn
Duane Christopher Denn Jr.
Ann Marie Gregory
Brenda Jean Kautzer
Marylea Hart Kibilko
Jun mo Kim
Christopher Michael Yeager

Chen Li
Christopher Thomas Miramontes
Anran Ni
Austin Perry
Ba-Cuong Phan-Nguyen
David Francis Reilly
Blake A. Ross
Gurkirat Singh
Nithya Subramani
Claire Elizabeth Tinkler

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

John Francis Darcy, #8812

Jennifer Pomales, #33247

Mary Summers Johnson, #19356

Reissuance of New Certificate - Approve the applications for reissuance of new certificate submitted by the following individual:

Charles Gregory Porter, #14605

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

Helen Beach Couch, #17787

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

Larry Adams
Michael Ament
Christopher Ash
Canyon Bacon
Josie Baldwin
Porter Baldwin
Sahr Bangai
Carla Batchelor
Kai Bilotta
Dalia Blanding
Bibiche Bolobiongo
Madison Bonello
Ashley Bornkamp
Anna Bosen
Matthew Boyes
Robin Bradley
Brodie Brant
Brian Bready
Kendall Bullock
Andrew Butterfield
Alyssa Carey
Macy Carp
Richard Cassidy
Christen Caudill
Darby Cayson
Munish Chadha

Nicholas Chesare
Heyveon Clemons
Angelina Coffey
Rachel Combs
Kylie Conlon
Christopher Cook
Lexi Couch
Mitesh Das
Morgan Deans
Lauren Dever
Benjamin Doby
Laura Earnhardt
Kimberly East
Matthew Edel
Nicholas Emken
Melanie Erwin
Tara Essey
Devyn Figueroa
Robert Fontana
Katlyn Foster
Maddalyn Franks
Mariah Fuentes
Preston Goff
Julia Goldsmith
Zachary Gray
George Grier

Alondo Hagans
Alexis Haggard
Andrew Hall
Jonathan Hartbarger
Erik Haynie
Hunter Heaton
Emily Helms
Caroline Hendrix
Justin Henson
Garrett Hewett
M'Kalah Hockaday
Sophia Holmes
Joseph Huynh
Louis Jakub
Kevin Jarman
Joseph Jensen
Rashmiben Jinwala
Jerry Joby
Cassandra Johnson
Nyla Jones
Jessica Kennedy
Melanie Kisting
Gail Knight
Robin Krcelic
Jeremy Krider
Ryan Larkin
William Larsen
Mason Leonard
Hannah Leskovec
John Lewis
Francis Lozzi
Caroline Main
Samuel Makarov
Roy McDonald
Colby McMillan
Annette Medalie
Ethan Minshew
David Mittelman
Harrison Moore
Jahnice Moore
Alexandra Mull
Jessica Murray
Zaynab Nasif
Everlyn Ndirangu-Kamau
Elizabeth Neil

Kaylan Nelson
Taylor Newman
Amber Nichols
Faith Odutola
Paul Owen
Taylor Pagan
Tysinger Palmer
Taylor Parks
Julian Passmore
Sarah Pennington
David Phagan
Melanie Post
Juliet Quigley
Addysen Rabb
Kristen Richardson
Jason Ringle
Joseph Robertson
Elizabeth Rohlf
Jason Rosales
Jill Ross
Delaney Rust
Marie Saunders
Patrick Schaffer
Megan Schuette
Madison Schwartz
Jenna Self
Hannah Sheaffer
Janelle Shipotofsky
Sodiq Shofoluwe
Anne Sippe
Andrew Smith
Alonzo Stephens
Ransom Stokes
Teresa Striblin
Faires Stutts
William Taylor
Jared Triplett
Justin Tuckmantel
Julia Turner
Thomas Upson
Nneoma Uzoezie
Ashley Wagner
Nora Walsh
Yijie Wang
Reed Warren

Mikaila Widener
Scott Wright

Vanessa Zweier

CPA Firm Registration - Approve the professional limited liability company CPA firm registration applications submitted by the following firms:

Kenneth L. Schwartz, CPA PLLC

J. Welton and Associates P.L.L.C.

The Committee disapproved a licensee's request to retain firm ownership if they change their CPA certificate status from active to CPA-retired.

EXECUTIVE STAFF AND LEGAL COUNSEL REPORT: The Board reviewed the November 2023 operational metrics, and Mr. Nance noted the metrics show a significant increase in Exam applications.

Ms. Sanders summarized the Executive Report and remarked that Phyllis Elliott has been with the Board for 38 years as of December 2, 2023.

Mr. Trainor informed the Board that although the North Carolina Bar has verbally indicated that filing Beneficial Ownership Information (BOI) reports would not be an unauthorized practice of law, the Bar has not issued a formal statement. He explained that most professional liability insurance companies have indicated that their policies would not cover claims arising from BOI reports.

PUBLIC COMMENTS: Ms. Bryson thanked the Board and staff for their assistance and participation in the NCACPA's Annual Symposium. She said the response to the break-out session, "The State CPA Board's Role in Oversight of the Profession," which included a first-person account of a CPA's journey from CFO to convicted felon and back to CPA, was overwhelmingly positive. Ms. Bryson said many attendees expressed interest in making the presentations a general session event.

Ms. Bryson noted that state CPA society executives and NASBA plan to discuss which Exam candidate data metrics might be needed in the future.

ADJOURNMENT: Mr. Winstead moved, and Ms. Van Zant seconded the motion to adjourn the meeting at 10:49 a.m. The motion passed with seven (7) affirmative and zero (0) negative votes.

Respectfully submitted:

Attested to by:

David R. Nance, CPA
Executive Director

Gary R. Massey, CPA
President



North Carolina State Board of Certified Public Accountant Examiners

December 18, 2023

Nicola Neilon, CPA, Chair
NASBA Uniform Accountancy Act Committee
NASBA – UAA
150 4th Avenue North, Suite 700
Nashville, TN 37219-2417

Dear Committee Members:

The North Carolina State Board of CPA Examiners (Board) has reviewed the Exposure Draft identifying proposed revisions to the Uniform Accountancy Act's Model Rules that pertain to peer review. The exposure draft proposes revisions to the Uniform Accountancy Act (UAA) Model Rule 7-4 – *Enrollment in Board-Approved Peer Review Program* and Rule 7-5 – *Submission of Peer Review Documents* that incorporate additional documents and information that should be shared by CPA firms within the AICPA's Facilitated State Board Access (FSBA) along with the requirement that CPA firms shall allow accountancy boards access to that information through the FSBA process.

The Board is supportive of these proposed changes. The update to Rule 7-5(c) identifies required information that will need to be provided by CPA firms related to the peer review processes. That required information provides more specificity to the CPA firm's peer review engagement timeline, which should assist Board staff with its monitoring requirements for CPA firms participating in the peer review process. While a formal structure exists for peer review activities, there are times when unexpected delays disrupt that process. As the Board does not formally engage with CPA firms until the completion of the peer review process, the proposed changes will provide Board staff with additional tools to monitor the peer review status of CPA firms more accurately as they move through the peer review process.

Currently, as many as two years can pass from the due date of a peer review before the review is considered complete, especially in cases where remedial action is necessary. An additional measure that would help Board staff proactively monitor the peer review process would be a digital dashboard/timeline in FSBA that would allow State Board staff to know where an ongoing peer review is in the process. Because completing a peer review can take considerable time, Board staff would better understand what documents will be produced during the review and when those documents might be available.

The update to Rule 7-5(d) mirrors a regulatory rule change that the Board recently implemented to ensure FSBA access by Board staff. The previous version of the Rule identified that firms could satisfy the document submission requirement by allowing accountancy boards access to the

information through the FSBA process. The updated Rule provides that CPA firms “shall allow” such access through the FSBA process. CPA firms have previously had the choice to “opt out” of sharing such information within the FSBA system. The update to this Rule would ensure accountancy boards can access the documents and objective information via the FSBA secure website process.

The Board appreciates the opportunity to comment on the proposed changes to the UAA. The Board also appreciates the AICPA’s and NASBA’s joint efforts to maintain the UAA as a relevant, uniform model act.

Sincerely,


Gary R Massey (Dec 18, 2023 11:23 EST)

Gary R. Massey, CPA
President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #s C2023172-1/2

IN THE MATTER OF:

Lolita Ann Wynn, CPA, #25399

L.A. Wynn, P.A.

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 Respondents stipulate to the following:

1. Lolita Ann Wynn, CPA (hereinafter "Respondent"), is the holder of North Carolina certificate number 25399 as a Certified Public Accountant.
2. L.A. Wynn, P.A. (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 Firm received a "fail" on its most recently completed system peer review, with an acceptance letter date of August 17, 2023. The peer review report was for the period ended November 30, 2021.
4. The Respondents complied with the Board's peer review reporting requirements.
5. The Respondent Firm consists of one owner. During the period of its most recent peer review, the Respondent Firm performed two audits.
6. The peer reviewer noted several audit documentation deficiencies.
7. Following issuance of the peer review report, the Respondent Firm instituted a number of remedial actions in order to address the deficiencies.
8. The Peer Review Committee required the Respondent Firm to hire an outside party to review the remedial actions taken by the Respondent Firm. The Peer Review Committee also required a pre-issuance review of the Respondent Firm's next audit.
9. The Respondent Firm hired a third party to review her remedial actions and it was determined that the corrective actions were taken and adequately documented.
10. The Respondent Firm also completed a pre-issuance review of her next audit and the reviewer identified "minor matters" and expressed an opinion that further monitoring was not required.
11. 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.

Consent Order - 2
Lolita Ann Wynn, CPA
L.A. Wynn, P.A.

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 .0403 (Audit Standards).
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 Firm is hereby censured.
2. Each staff member participating in engagements subject to peer review must take at least eight (8) hours of audit CPE annually until the firm receives a pass or pass with deficiencies on a peer review. These hours may also be used towards satisfaction of the individuals' annual 40 hour CPE requirement.

CONSENTED TO THIS THE 13 DAY OF November, 2023
(Day) (Month) (Year)

Lolita Ann Wynn
Respondent

Patricia Ann Wynn
Individual authorized to sign on behalf of Respondent Firm

APPROVED BY THE BOARD THIS THE 18 DAY OF DECEMBER, 2023
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: Darryl R. Massey

President

Financial Highlights
For the Nine Month Period Ended December 31, 2023
Compared to the Nine Month Period Ended December 31, 2022

	Budget Var.	Dec-23	Dec-22	Inc. (Dec.)
Total Revenue	\$ 322,442.30	\$ 2,729,343.46	\$ 2,482,010.96	\$ 247,332.50
■ Total Operating Revenue	\$ 280,985.58	\$ 2,635,520.96	\$ 2,430,698.78	\$ 204,822.18
❖ Total Net Non Operating Revenue	\$ 41,456.72	\$ 93,822.50	\$ 51,312.18	\$ 42,510.32
○ Total Expenses	\$ 210,055.66	\$ 2,347,211.18	\$ 2,096,007.06	\$ 251,204.12
Increase(Dec.) Net Assets for Period		\$ 382,132.28	\$ 386,003.90	\$ (3,871.62)
Total Checking and Savings		\$ 1,962,020.46	\$ 2,196,935.54	\$ (234,915.08)
Total Assets		\$ 5,208,334.47	\$ 5,007,462.16	\$ 200,872.31
Full-Time/Part-time Employees		12/1	12/1	

Budget:

- Operating revenue was \$281,000 over budget. Certificate fees decreased (-\$16k) while Exam fee revenue increased (+\$323k). Additionally, firm renewals are behind by (-\$26k).
- ❖ Non-Operating revenue was over budget by \$41,000 due to increased gift card revenue (+\$1k) and increased
- Expenses were over budget by \$210,000. Key variances individually were increased exam costs (+\$229k) and office expenses (+\$13k); offset by reduced postage expenses (-\$8k), and other general expense items (board travel -\$14k and printing expenses -\$3k) due to timing of payment

Actual:

- Total operating revenue increased from prior year by \$205,000. Increase mainly attributed to increased exam activity (+\$249k) offset by uncollected firm renewals (-\$49k)
- ❖ Total net non-operating revenue increased from prior period by \$42,000 primarily due increased interest earnings (+\$41k)
- Total expenses increased from prior period by \$251,000. Key variances include increased costs related to the exam costs (+\$164k), office expense (+\$35k), legal expense (+\$33k), and staff salary (+\$50k)

01/05/24

NC Board of CPA Examiners
Statement of Net Position
 As of December 31, 2023

	Dec 31, 23	Dec 31, 22
ASSETS		
Current Assets		
Checking/Savings		
1078 · Pinnacle - ICS	494,108.10	780,381.37
1076 · Pinnacle - MMA	1,320,128.17	1,074,284.35
1023 · Truist Disciplinary Clearng Acct	0.00	500.00
1020 · Truist Checking Acct	142,604.19	336,474.69
1021 · Truist Savings Account	5,080.00	5,195.13
1030 · Truist Payroll Acct	100.00	100.00
Total Checking/Savings	1,962,020.46	2,196,935.54
Other Current Assets		
1130 · Lease Receivable - Current	47,406.00	44,579.00
1110 · Accrued CD Interest	6,297.58	2,192.13
1050 · CD Investments - Current	250,000.00	250,000.00
1125 · Accts Rec Civil Penalties	200.00	250.00
1120 · Accounts Receivable	0.00	-18.00
1170 · Interest Receivable	0.00	3,035.00
Total Other Current Assets	303,903.58	300,038.13
Total Current Assets	2,265,924.04	2,496,973.67
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	139,213.52
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	-894,146.62	-1,042,725.92
Total Fixed Assets	1,134,148.00	904,802.49
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	5,208,334.47	5,007,462.16

01/05/24

NC Board of CPA Examiners
Statement of Net Position
 As of December 31, 2023

	Dec 31, 23	Dec 31, 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	480,121.10	344,513.87
2011 · Accounts Payable Other	2,500.00	2,500.00
2015 · Accrued Vacation Current	4,132.17	21,612.17
Total Other Current Liabilities	671,597.27	368,626.04
Total Current Liabilities	671,597.27	368,626.04
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	858,394.54	569,351.31
Net Assets		
3010 · Net Assets Invest in Cap Assets	1,134,148.00	904,802.49
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	1,433,659.65	1,747,304.46
Change in Net Assets	382,132.28	386,003.90
Total Net Assets	4,349,939.93	4,438,110.85
TOTAL LIABILITIES & NET ASSETS	5,208,334.47	5,007,462.16

01/05/24

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

	Apr - Dec 23	Apr - Dec 22
Ordinary Income/Expense		
Income		
Certificate Fees		
4110 · Certificates - Initial	39,900.00	34,900.00
4120 · Certificates - Reciprocal	21,300.00	26,100.00
4140 · Certificates - Renewal Fees	1,326,360.00	1,320,720.00
4150 · Certificates - Reinst/Revoked	1,000.00	1,900.00
4151 · Certificates - Reinst/Surr	3,700.00	3,600.00
Total Certificate Fees	1,392,260.00	1,387,220.00
Exam Fee Revenue		
4001 · Initial Adm Fees	165,830.00	138,690.00
4002 · Re-Exam Adm Fees	143,550.00	108,900.00
4004 · Exam Fees Revenue	926,125.56	734,383.30
4070 · Transfer Exam Grade Credit	75.00	75.00
4072 · Exam Scholarship Coupon	-27,310.60	-22,563.05
Total Exam Fee Revenue	1,208,269.96	959,485.25
Misc		
4970 · Duplicate Certificates	475.00	425.00
4990 · Miscellaneous	1,311.00	828.53
Total Misc	1,786.00	1,253.53
Partnership Fees		
4260 · Partnership Registration Fees	30.00	2,500.00
4261 · Partnership Renewal Fees	10,250.00	37,440.00
Total Partnership Fees	10,280.00	39,940.00
Professional Corporation Fees		
4250 · PC Registration Fees	3,150.00	3,250.00
4251 · PC Renewal Fees	19,775.00	39,550.00
Total Professional Corporation Fees	22,925.00	42,800.00
Total Income	2,635,520.96	2,430,698.78
Expense		
6690 · Over & Short	-684.30	-125.61
Fringe Benefits		
5031 · Retirement - NCLB Contribution	45,198.68	42,241.48
5033 · Retirement - NCLB Administr	2,778.68	4,486.16
5035 · Health Ins. Premiums	94,192.95	92,169.28
5036 · Medical Reim Plan	21,180.64	19,391.98
5038 · Unemployment Claims	200.00	0.00
Total Fringe Benefits	163,550.95	158,288.90

01/05/24

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

	Apr - Dec 23	Apr - Dec 22
Board Travel		
5120 · Board Travel - Board Meetings	15,052.68	15,462.72
5121 · Board Travel - Prof Meetings	0.00	652.50
5122 · Board Travel - NASBA Annual	9,455.25	10,142.68
5123 · Board Travel - NASBA Regional	11,830.79	8,109.85
5127 · Board Travel - NCACPA/Board	56.04	0.00
5129 · Miscellaneous Board Costs	140.17	3,879.91
5131 · Board Travel - Outside Legal	795.00	1,780.09
Total Board Travel	37,329.93	40,027.75
Building Expenses		
5800 · Building Maintenance	863.50	4,927.89
5801 · Electricity	8,262.56	7,351.15
5802 · Grounds Maintenance	7,849.52	6,882.64
5803 · Heat & Air Maintenance	2,424.95	3,601.20
5804 · Improvements	169.73	17,450.00
5805 · Insurance	6,665.00	6,205.00
5807 · Janitorial Maintenance	11,565.00	11,565.00
5808 · Pest Control Service	450.00	450.00
5809 · Security & Fire Alarm	2,204.93	2,051.10
5810 · Trash Collection	203.03	1,724.68
5811 · Water & Sewer	993.26	981.32
Total Building Expenses	41,651.48	63,189.98
Continuing Education -Staff		
5050 · Continuing Education - Staff	3,182.78	1,790.12
Total Continuing Education -Staff	3,182.78	1,790.12
Exam Postage		
5531 · Exam Postage	360.00	660.00
Total Exam Postage	360.00	660.00
Exam Sitting and Grading		
5539 · Exam Vendor Accommodations	3,506.21	4,977.45
5538 · Exam Vendor Expense	828,130.53	662,378.95
Total Exam Sitting and Grading	831,636.74	667,356.40
Investigation & Hearing Costs		
5222 · Investigation Materials	2,596.00	2,520.00
5230 · Hearing Costs	420.78	1,572.87
5250 · Administrative Cost Assessed	-600.00	-11,000.00
5260 · Civil Penalties Assessed	-41,000.00	-156,500.00
5261 · Civil Penalties Remitted	34,710.50	145,008.00
Total Investigation & Hearing Costs	-3,872.72	-18,399.13
Legal Expense		
5140 · Legal Counsel - Administrative	41,326.08	38,988.00
5211 · Legal Counsel - Litigation	19,040.00	3,165.00
Total Legal Expense	60,366.08	42,153.00

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

	Apr - Dec 23	Apr - Dec 22
Misc Personnel		
5034 · Misc. Payroll Deduction	0.00	0.00
5037 · HSA Deduction	-200.00	0.00
5090 · Flowers, Gifts, Etc.	77.25	142.50
5092 · Misc. Personnel Costs	1,800.95	2,024.11
Total Misc Personnel	1,678.20	2,166.61
Office Expense		
5310 · Decorations	0.00	347.66
5320 · Payroll Service	1,379.38	1,310.84
5360 · Telephone	4,883.48	5,106.51
5361 · Internet & Website	2,940.30	2,940.30
5390 · Clipping Service	874.40	1,097.80
5400 · Computer Prog/Assistance	425.00	300.00
5405 · Computer Software Maintenance	142,376.99	124,745.28
5410 · Dues	8,331.00	8,198.00
5420 · Insurance	17,705.04	12,201.02
5430 · Audit Fees	15,000.00	13,000.00
5435 · Consulting Services	10,620.00	8,160.00
5440 · Misc Office Expense	840.00	840.00
5445 · Banking Fees	3,133.15	1,419.65
5450 · Credit Card Fees	61,238.30	54,846.91
Total Office Expense	269,747.04	234,513.97
Per Diem - Board		
5110 · Per Diem - Board Meetings	8,750.00	8,550.00
5111 · Per Diem - Prof Meetings	0.00	650.00
5112 · Per Diem - NASBA Annual	1,200.00	1,250.00
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	11,800.00	11,950.00
Postage		
5345 · Postage - UPS	15,000.00	16,500.00
5340 · Postage - Other	1,650.00	3,288.25
5341 · Postage - Newsletter	4,250.00	7,588.39
5342 · Postage - Business Reply	450.00	825.00
5343 · Postage - Renewal	1,223.00	990.00
Total Postage	22,573.00	29,191.64
Printing		
5330 · Printing - Other	4,043.75	3,791.11
5331 · Printing - Newsletter	20,240.30	17,367.60
5332 · Printing - Certificates	1,987.75	2,016.25
Total Printing	26,271.80	23,174.96

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

	Apr - Dec 23	Apr - Dec 22
Repairs & Maintenance		
5380 · Repairs - Misc.	0.00	386.10
5381 · Maintenance - Copiers	1,669.93	1,222.25
5383 · Maintenance - Postage	468.00	1,106.00
Total Repairs & Maintenance	2,137.93	2,714.35
Salaries & Payroll Taxes		
5010 · Staff Salaries	753,314.68	707,411.54
5030 · FICA Taxes	56,811.89	52,771.61
Total Salaries & Payroll Taxes	810,126.57	760,183.15
Staff Travel		
5060 · Staff Travel - Local	0.00	38.13
5061 · Staff Travel - Prof Mtgs	2,116.45	2,122.63
5070 · Staff Travel - NASBA Annual	7,607.75	9,253.81
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
5075 · Staff Travel - NCACPA Meetings	356.61	0.00
5076 · Staff Travel - NCACPA/Board	0.00	3,131.96
Total Staff Travel	16,589.54	26,553.89
Subscriptions/References		
5370 · Subscriptions/References	8,440.49	8,013.20
Total Subscriptions/References	8,440.49	8,013.20
Supplies		
5355 · Expendable Equipment	2,318.92	0.00
5350 · Supplies - Office	4,999.53	6,072.75
5351 · Supplies - Copier	0.00	682.83
5352 · Supplies - Computer	1,257.22	2,098.30
Total Supplies	8,575.67	8,853.88
5920 · Funded Depreciation	35,750.00	33,750.00
Total Expense	2,347,211.18	2,096,007.06
Net Ordinary Income	288,309.78	334,691.72
Other Income/Expense		
Other Income		
8250 · Gift Card Revenue	5,000.00	5,057.50
Interest Income		
8500 · Interest Income - MMAs	42,037.51	7,806.70
8510 · Interest Income - CDs	9,449.56	2,200.01
Total Interest Income	51,487.07	10,006.71

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

	<u>Apr - Dec 23</u>	<u>Apr - Dec 22</u>
8200 · Rental Income	37,335.43	36,247.97
Total Other Income	93,822.50	51,312.18
Net Other Income	93,822.50	51,312.18
Change in Net Assets	<u>382,132.28</u>	<u>386,003.90</u>

Statement of Revenues & Expense - Budget v. Actual

April 2023 through December 2023

01/05/24

	Apr - Dec 23	Budget	\$ Over Bu...
Ordinary Income/Expense			
Income			
Certificate Fees			
4110 · Certificates - Initial	39,900.00	38,999.97	900.03
4120 · Certificates - Reciprocal	21,300.00	26,250.03	-4,950.03
4140 · Certificates - Renewal Fees	1,326,360.00	1,338,000.00	-11,640.00
4150 · Certificates - Reinst/Revoked	1,000.00	1,312.47	-312.47
4151 · Certificates - Reinst/Surr	3,700.00	3,937.50	-237.50
4152 · Certificates - Reinst/Inactive	0.00	0.00	0.00
4160 · Certificates - Notification	0.00	0.00	0.00
Total Certificate Fees	1,392,260.00	1,408,499.97	-16,239.97
Exam Fee Revenue			
4001 · Initial Adm Fees	165,830.00	129,375.00	36,455.00
4002 · Re-Exam Adm Fees	143,550.00	106,875.00	36,675.00
4004 · Exam Fees Revenue	926,125.56	675,000.00	251,125.56
4060 · Equivalency Exam Fees	0.00	0.00	0.00
4070 · Transfer Exam Grade Credit	75.00	0.00	75.00
4071 · Exam Review Fees	0.00	0.00	0.00
4072 · Exam Scholarship Coupon	-27,310.60	-25,781.22	-1,529.38
Total Exam Fee Revenue	1,208,269.96	885,468.78	322,801.18
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	475.00	0.00	475.00
4980 · Copies	0.00	0.00	0.00
4990 · Miscellaneous	1,311.00	749.97	561.03
Total Misc	1,786.00	749.97	1,036.03
Partnership Fees			
4260 · Partnership Registration Fees	30.00	2,000.00	-1,970.00
4261 · Partnership Renewal Fees	10,250.00	26,666.66	-16,416.66
Total Partnership Fees	10,280.00	28,666.66	-18,386.66
Professional Corporation Fees			
4250 · PC Registration Fees	3,150.00	3,150.00	0.00
4251 · PC Renewal Fees	19,775.00	28,000.00	-8,225.00
4252 · PC Renewal Fees W/Penalties	0.00	0.00	0.00
Total Professional Corporation Fees	22,925.00	31,150.00	-8,225.00
Total Income	2,635,520.96	2,354,535.38	280,985.58
Expense			
6900 · Bad Debt Expense	0.00	0.00	0.00
6690 · Over & Short	-684.30	0.00	-684.30

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Statement of Revenues & Expense - Budget v. Actual

April 2023 through December 2023

	Apr - Dec 23	Budget	\$ Over Bu...
Fringe Benefits			
5031 · Retirement - NCLB Contribution	45,198.68	44,637.22	561.46
5033 · Retirement - NCLB Administr	2,778.68	2,000.00	778.68
5035 · Health Ins. Premiums	94,192.95	89,144.22	5,048.73
5036 · Medical Reim Plan	21,180.64	27,000.00	-5,819.36
5038 · Unemployment Claims	200.00	0.00	200.00
Total Fringe Benefits	163,550.95	162,781.44	769.51
Board Travel			
5120 · Board Travel - Board Meetings	15,052.68	18,810.00	-3,757.32
5121 · Board Travel - Prof Meetings	0.00	0.00	0.00
5122 · Board Travel - NASBA Annual	9,455.25	14,070.00	-4,614.75
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	56.04	0.00	56.04
5128 · Board Travel - AICPA Committees	0.00	0.00	0.00
5129 · Miscellaneous Board Costs	140.17	0.00	140.17
5131 · Board Travel - Outside Legal	795.00	4,666.66	-3,871.66
Total Board Travel	37,329.93	50,966.66	-13,636.73
Building Expenses			
5800 · Building Maintenance	863.50	2,250.00	-1,386.50
5801 · Electricity	8,262.56	9,749.97	-1,487.41
5802 · Grounds Maintenance	7,849.52	6,000.03	1,849.49
5803 · Heat & Air Maintenance	2,424.95	2,625.00	-200.05
5804 · Improvements	169.73	1,500.03	-1,330.30
5805 · Insurance	6,665.00	3,500.00	3,165.00
5807 · Janitorial Maintenance	11,565.00	11,999.97	-434.97
5808 · Pest Control Service	450.00	600.00	-150.00
5809 · Security & Fire Alarm	2,204.93	2,500.00	-295.07
5810 · Trash Collection	203.03	1,500.03	-1,297.00
5811 · Water & Sewer	993.26	1,199.97	-206.71
Total Building Expenses	41,651.48	43,425.00	-1,773.52
Continuing Education -Staff			
5050 · Continuing Education - Staff	3,182.78	2,250.00	932.78
Total Continuing Education -Staff	3,182.78	2,250.00	932.78
Exam Postage			
5531 · Exam Postage	360.00	1,125.00	-765.00
Total Exam Postage	360.00	1,125.00	-765.00
Exam Printing			
5533 · Exam Printing	0.00	0.00	0.00
Total Exam Printing	0.00	0.00	0.00

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

	Apr - Dec 23	Budget	\$ Over Bu...
Exam Sitting and Grading			
5539 · Exam Vendor Accommodations	3,506.21	0.00	3,506.21
5538 · Exam Vendor Expense	828,130.53	602,193.79	225,936.74
Total Exam Sitting and Grading	831,636.74	602,193.79	229,442.95
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	2,596.00	2,625.03	-29.03
5230 · Hearing Costs	420.78	3,750.03	-3,329.25
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	-1,874.97	1,274.97
5260 · Civil Penalties Assessed	-41,000.00	-5,625.00	-35,375.00
5261 · Civil Penalties Remitted	34,710.50	0.00	34,710.50
Total Investigation & Hearing Costs	-3,872.72	-1,124.91	-2,747.81
Legal Expense			
5140 · Legal Counsel - Administrative	41,326.08	46,500.03	-5,173.95
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	60,366.08	61,500.03	-1,133.95
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	1,800.95	2,625.03	-824.08
Total Misc Personnel	1,678.20	2,625.03	-946.83
Office Expense			
5448 · Interest Expense - GL Software	0.00	9,524.97	-9,524.97
5301 · Equipment Rent	0.00	120.00	-120.00
5310 · Decorations	0.00	200.00	-200.00
5320 · Payroll Service	1,379.38	1,575.00	-195.62
5360 · Telephone	4,883.48	6,374.97	-1,491.49
5361 · Internet & Website	2,940.30	2,999.97	-59.67
5390 · Clipping Service	874.40	1,500.03	-625.63
5400 · Computer Prog/Assistance	425.00	749.97	-324.97
5405 · Computer Software Maintenance	142,376.99	135,300.00	7,076.99
5410 · Dues	8,331.00	7,687.53	643.47
5420 · Insurance	17,705.04	20,000.00	-2,294.96
5430 · Audit Fees	15,000.00	15,000.00	0.00
5435 · Consulting Services	10,620.00	6,149.97	4,470.03
5440 · Misc Office Expense	840.00	0.00	840.00

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

	Apr - Dec 23	Budget	\$ Over Bu...
5445 · Banking Fees	3,133.15	1,575.00	1,558.15
5450 · Credit Card Fees	61,238.30	47,999.97	13,238.33
Total Office Expense	269,747.04	256,757.38	12,989.66
Per Diem - Board			
5110 · Per Diem - Board Meetings	8,750.00	9,450.00	-700.00
5111 · Per Diem - Prof Meetings	0.00	1,874.97	-1,874.97
5112 · Per Diem - NASBA Annual	1,200.00	2,400.00	-1,200.00
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	11,800.00	15,524.97	-3,724.97
Postage			
5345 · Postage - UPS	15,000.00	13,500.00	1,500.00
5340 · Postage - Other	1,650.00	5,249.97	-3,599.97
5341 · Postage - Newsletter	4,250.00	7,499.97	-3,249.97
5342 · Postage - Business Reply	450.00	2,250.00	-1,800.00
5343 · Postage - Renewal	1,223.00	1,874.97	-651.97
Total Postage	22,573.00	30,374.91	-7,801.91
Printing			
5330 · Printing - Other	4,043.75	2,999.97	1,043.78
5331 · Printing - Newsletter	20,240.30	23,400.00	-3,159.70
5332 · Printing - Certificates	1,987.75	3,150.00	-1,162.25
Total Printing	26,271.80	29,549.97	-3,278.17
Repairs & Maintenance			
5380 · Repairs - Misc.	0.00	0.00	0.00
5381 · Maintenance - Copiers	1,669.93	2,137.50	-467.57
5382 · Maintenance - Computer	0.00	0.00	0.00
5383 · Maintenance - Postage	468.00	1,237.50	-769.50
Total Repairs & Maintenance	2,137.93	3,375.00	-1,237.07
Salaries & Payroll Taxes			
5040 · State Unemployment Tax	0.00	0.00	0.00
5010 · Staff Salaries	753,314.68	747,010.36	6,304.32
5020 · Part-Time Staff Salaries	0.00	0.00	0.00
5021 · Temporary Contractors	0.00	0.00	0.00
5030 · FICA Taxes	56,811.89	57,313.30	-501.41
Total Salaries & Payroll Taxes	810,126.57	804,323.66	5,802.91
Scholarships			
5535 · Scholarship	0.00	0.00	0.00
Total Scholarships	0.00	0.00	0.00

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Statement of Revenues & Expense - Budget v. Actual

April 2023 through December 2023

	Apr - Dec 23	Budget	\$ Over Bu...
Staff Travel			
5060 · Staff Travel - Local	0.00	0.00	0.00
5061 · Staff Travel - Prof Mtgs	2,116.45	1,500.03	616.42
5062 · Staff Travel - NASBA CPE	0.00	0.00	0.00
5070 · Staff Travel - NASBA Annual	7,607.75	7,035.00	572.75
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	356.61	2,000.00	-1,643.39
5076 · Staff Travel - NCACPA/Board	0.00	2,000.00	-2,000.00
5077 · Staff Travel - Clear/FARB Conf	0.00	0.00	0.00
Total Staff Travel	16,589.54	18,445.03	-1,855.49
Subscriptions/References			
5370 · Subscriptions/References	8,440.49	5,812.47	2,628.02
Total Subscriptions/References	8,440.49	5,812.47	2,628.02
Supplies			
5355 · Expendable Equipment	2,318.92	3,750.03	-1,431.11
5350 · Supplies - Office	4,999.53	5,625.00	-625.47
5351 · Supplies - Copier	0.00	937.53	-937.53
5352 · Supplies - Computer	1,257.22	937.53	319.69
5353 · Supplies - Special Projects	0.00	0.00	0.00
Total Supplies	8,575.67	11,250.09	-2,674.42
5920 · Funded Depreciation	35,750.00	36,000.00	-250.00
6999 · Uncategorized Expenses	0.00	0.00	0.00
9999 · Suspense	0.00	0.00	0.00
Total Expense	2,347,211.18	2,137,155.52	210,055.66
Net Ordinary Income	288,309.78	217,379.86	70,929.92
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	3,750.03	1,249.97
Interest Income			
8500 · Interest Income - MMAs	42,037.51	5,625.00	36,412.51
8510 · Interest Income - CDs	9,449.56	5,625.00	3,824.56
Total Interest Income	51,487.07	11,250.00	40,237.07
8200 · Rental Income	37,335.43	37,365.75	-30.32
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	93,822.50	52,365.78	41,456.72

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Statement of Revenues & Expense - Budget v. Actual

April 2023 through December 2023

	Apr - Dec 23	Budget	\$ Over Bu...
Other Expense	0.00	0.00	0.00
7000 - Leasing Commission	0.00	0.00	0.00
Total Other Expense	93,822.50	52,365.78	41,456.72
Net Other Income	382,132.28	269,745.64	112,386.64
Change in Net Assets			

From: Johnny Fisher [REDACTED]
Sent: Tuesday, November 28, 2023 4:35 PM
To: David Nance <DavidNance@nccpaboard.gov>
Subject: Rulemaking Comments

Dear NC CPA Board:

Just a quick email to let you know that I absolutely support extending the Uniform CPA Exam credit window from its current 18 month time frame to a 30 month time frame in line with other boards of accountancy. I feel this will give more NC CPA candidates a better opportunity to pass the CPA exam and ultimately begin their career as a CPA than the current rules. I am speaking from my experience as an NC CPA of 30 years come January 2024. Every effort should be made to encourage more students to pursue a career as a CPA like I once did.

Thank you,

Johnny M. Fisher, CPA
Certificate #21579

Johnny M. Fisher, CPA, PA
8408 Six Forks Road
Suite 201
Raleigh, NC 27615
(919) 676-1374 Phone
(919) 676-1376 Fax

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From: Andrew Worth (US) [REDACTED]
Sent: Tuesday, December 19, 2023 10:44 AM
To: David Nance <DavidNance@nccpaboard.gov>
Subject: Attn: Rulemaking Comments

Hello,

I wanted to write a comment to the board in favor of the proposed changes for new 30-month CPA timeframe. As a recent graduate of the UNC MAC program, many of us had concerns about immediately joining the workforce despite the demand for accounting work. The primary reasons were the 2024 changes to exam scheduling taking significantly longer to release scores, and the ever-increasing length/demand of accounting work even in normally 'off-seasons' which would hinder CPA progress.

I was hesitant to accept my incoming associate role because of the lack of CPA progress. I had to work a job during the MAC program to support myself whilst taking classes as opposed to being able to take some exams during school, meaning I had no CPA progress. The newly proposed 30-month extension would allow me and many others to continue to work without the need to consider whether or not to put our careers on hold to dedicate to studying in a tight window. With the ever-expanding demands of CPAs, I firmly believe it is in all of our best interests to support incoming accounting graduates. The metric should be whether or not you can pass the exams to showcase requisite knowledge of the material, not the timeframe itself.

Thank you for your consideration on this matter,

Andrew Worth

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PwC US Tax LLP
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PROFESSIONAL LICENSURE TASK FORCE UPDATE

Stephanie Saunders

Nicola Neilon

Sue Coffey

MEET THE TASK FORCE



Stephanie Saunders
Chair



Bob Cedergren



Sue Coffey



Meghan Durst



Steve Grice



David Knoble



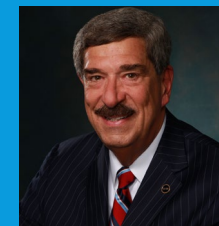
Niki Neilon



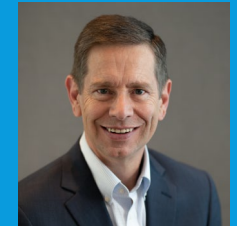
Boyd Search



Bill Treacy



Ken Bishop
Observer



Dan Dustin
Staff Liaison

IDENTIFYING THE ISSUE

Not enough CPAs to provide services to the public now and the near future.

- Why?
 - Large population of Baby boomer CPAs retiring
 - US population decline
 - Less individuals going to college to college – due to cost? Or students do not see a ROI for the additional time and cost? Are there other opportunities for less cost?
 - Problems with Firms and Businesses retaining CPAs
 - Image of the profession – Work/life balance, boring, lack of advancement, relevancy in society
 - Compensation – degrees with less than 150 education requirements may have higher starting salaries (even though long term may stagnant)

PRIOR DISCUSSIONS

- Task force reviewed the history of the current education model
- Mutual Recognition Agreements between other countries and the United States
- Discussion of Experience, Learn and Earn (ELE), Experiential Learning and MRAs at prior NASBA annual and regional meetings

WHY A TASK FORCE?

- Continuing discussions among all stakeholders/media concerning education/experience requirements especially due to lack of diversity & cost of education as a barrier
- AICPA NASBA ELE pilot program provided lower cost accredited education after attaining a Bachelors in Accounting, includes the ability to work and take other than required courses for licensure to meet the 150 licensure requirement but will it do enough?
- Pending legislation in various states who do not have enough CPAs to provide services to protect the public – state & local government audits especially – if state accountancy laws are changed that are not in conformity with UAA minimum requirements as they are looking at less education but more experience – there could be a loss of substantial equivalency/mobility
- Yet MRAs with various countries allow non-domestic candidates to become US CPAs with different education but more experience than domestic candidates

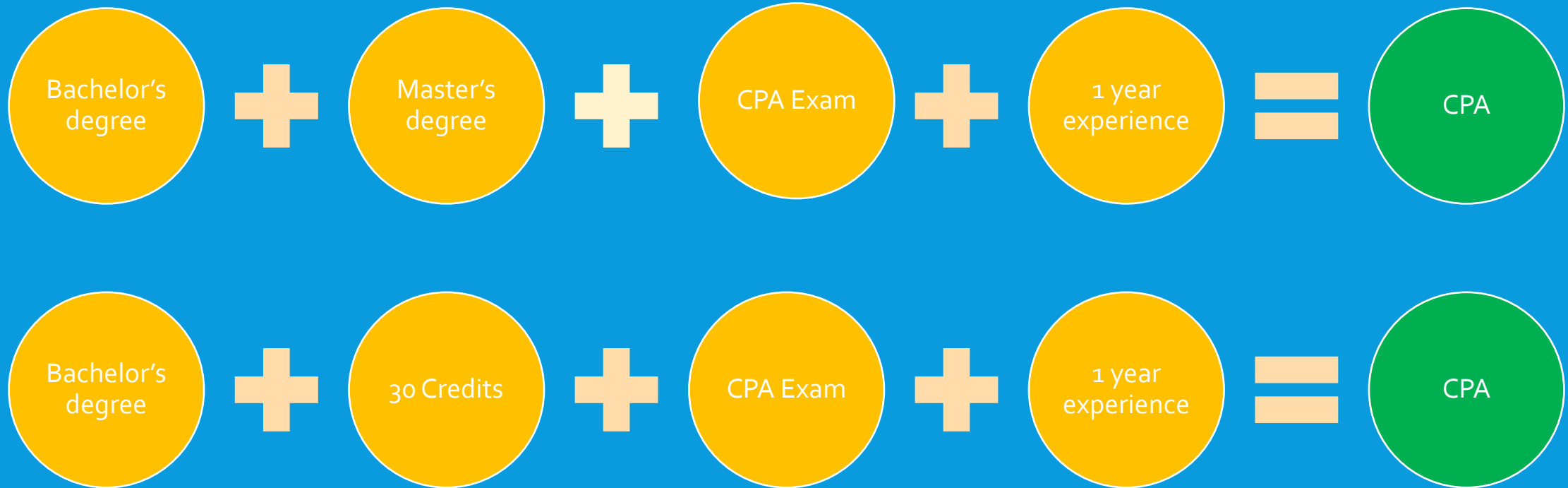
TASK FORCE CHARGE

Consider new concepts for CPA licensure that may be included in the UAA to update the current licensure model.

TASK FORCE PRINCIPLES

- Establish an equivalent pathway in the UAA
- Protects the public interest
- Cost effective
- Maintains rigor (minimum competencies of a newly licensed CPA)
- Available to firms and businesses of all sizes
- Defines minimum timeframe to complete
- Establishes an evaluation process to assess completion of program

TODAY'S MODEL



30 Credits: Experience, Learn and Earn (ELE)
Experiential Learning
Flexible 30 (student defined)

THE “REAL ISSUES”

- The inability to hire CPAs (particularly in smaller firms)
- A shortage of auditors
- CPAs leaving public practice
- A shortage of new CPAs entering the marketplace

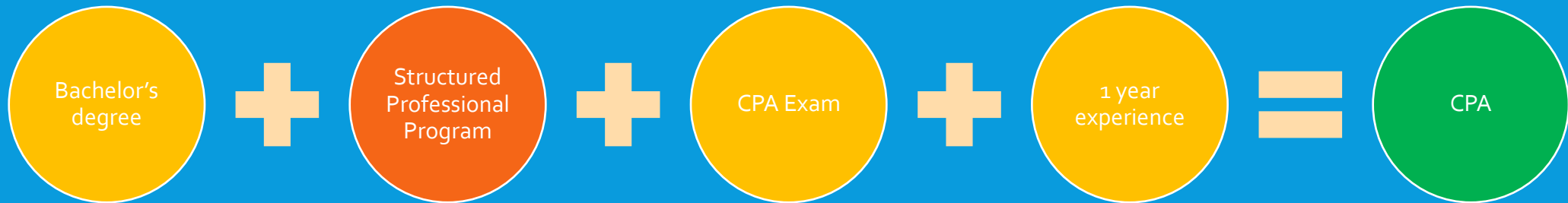
MUTUAL RECOGNITION AGREEMENTS

- Credential issued by foreign authority that regulates the profession
- Credential entitles holder to issue financial statements
- Issued based on education, examination, and experience requirements established by foreign authority or law
- International Qualifications Appraisal Board (IQAB) determines compliance with UAA

MRA EDUCATION EVALUATION

- IQAB evaluates education to verify it is substantially equivalent to the requirements in the UAA
- Foreign education models differ from the US model
- No focus on accredited education or education posted on a transcript
- Dozens of CPAs have been licensed under MRAs
- No impact on substantial equivalency or mobility

STRUCTURED PROFESSIONAL PROGRAM



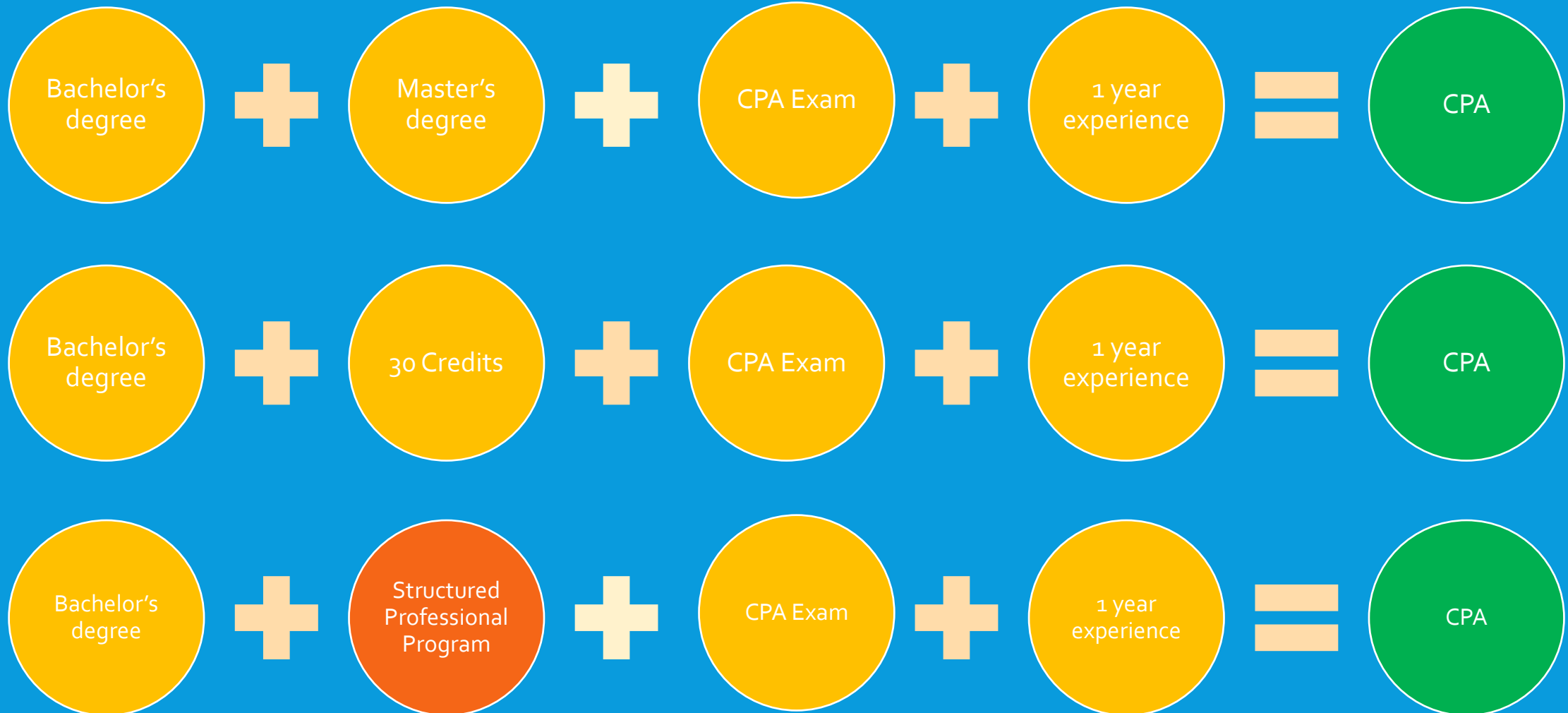
WHAT MIGHT QUALIFY IN A STRUCTURED PROFESSIONAL PROGRAM

- Focus on the disciplines of the profession and business & industry: audit, attest and financial reporting; tax planning and preparation; information systems and controls
- Developing experience rubrics based on defined competencies
- What types of experience might qualify
 - Military experience
 - Certificate programs
 - Formal staff training programs
 - Accredited and nonaccredited programs

DEVELOPING AND DEFINING COMPETENCIES (POSSIBLE SOURCES)

- Board of Accountancy defined competencies
 - CPA Evolution Model Curriculum
 - AICPA Pre-certification Core Competency Framework
 - AICPA Competency Framework - Assurance Services
 - AICPA Exam Blueprint
 - Other sources???
-
- How to measure competency: formalized coursework, learning/training modules, other?

POSSIBLE FUTURE MODEL



SUBSTANTIAL EQUIVALENCY AND MOBILITY

The importance of maintaining
Substantial Equivalency and Mobility

Most jurisdictions follow the UAA or
the BOA has latitude in laws/rules

Nine jurisdictions require 150 hours of
education in state law

Mobility may be interrupted to some
extent during transition

▪ Possible Fact Pattern:

1. The UAA is amended with an equivalent path.
2. State A has amended its statute to coincide with the equivalent path defined in the UAA and as a result is determined to remain substantially equivalent to the UAA
3. State B has not yet enacted a statutory change to adopt the new equivalent path.
4. If State B has adopted the provisions in UAA Section 23, a CPA licensed in State A could practice under mobility in State B because State A is determined to have licensure requirements that are substantially equivalent to the UAA.



National Pipeline Advisory Group

Talent Solutions Tabletop Discussion

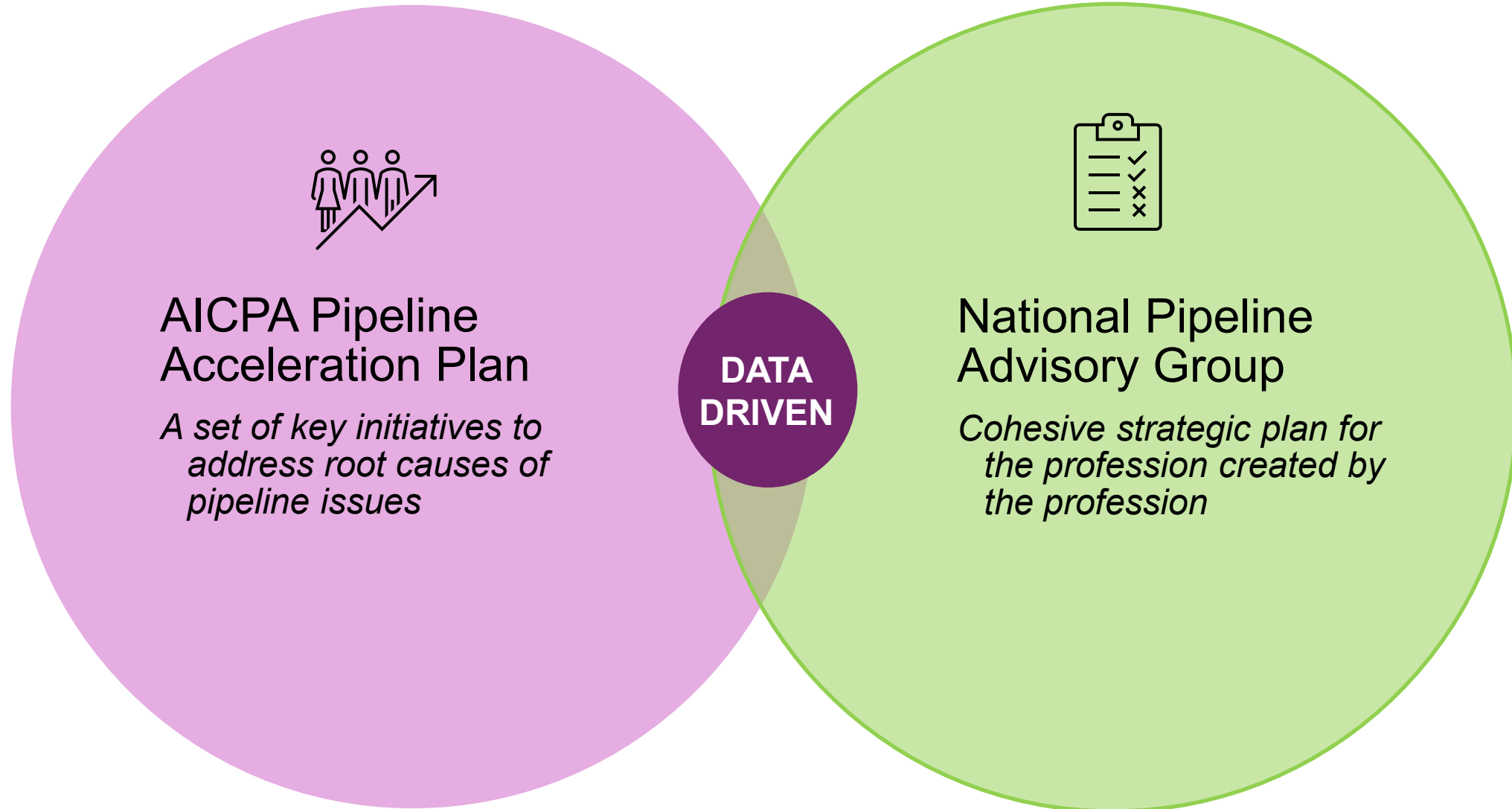
Jan 8 – NASBA Webcast

Sue Coffey, CPA, CGMA, Executive Sponsor National Pipeline Advisory Group, CEO - Public Accounting, AICPA

Discussion topics

- 2 distinct but complementary efforts
 - Pipeline Acceleration Plan execution
 - Development of data-driven, stakeholder inclusive National Pipeline Strategy
- Alignment and collaboration with NASBA's Professional Licensure Task Force
- Regional webinars for state board of accountancy chairs and executive directors

Two distinct but complementary pipeline efforts



Pipeline Acceleration Plan: Addressing root causes



Experience, Learn & Earn Program



Addressing firm culture and business model challenges



30-hour communication campaign



Extending 18-month exam window



Examining Uniform Accountancy Act variances



High school and college strategies



STEM recognition



AICPA Foundation and scholarships



Expansion of 529 funds to CPA Exam costs



Government audit and finance collaboration



Best practices for offshore talent



CPA image campaign

The National Pipeline Advisory Group



9 13
Men Women



State
Societies



Big 4



Large Firm



Midsize Firm



Small firm



NASBA



Academics
& AAA



Semi-retiree



Diversity, equity,
& inclusion



Former board
of accountancy
member



AICPA



Leadership
Academy
graduates



Business
and
Industry



Tax
practitioners



UAA
Committee



Forensic
accountant



Consultants

National pipeline strategy phases 1 and 2

1. Pipeline study and learning

- ✓ Defining “pipeline”
- ✓ Identifying life stages
- ✓ Soliciting feedback via polling and including more external stakeholders
(1,600 responses so far)
- ✓ Immersing in survey data, funnel data
- ✓ Learning about substantial equivalency, 3Es and mobility
- ✓ Everything has been on the table for discussion

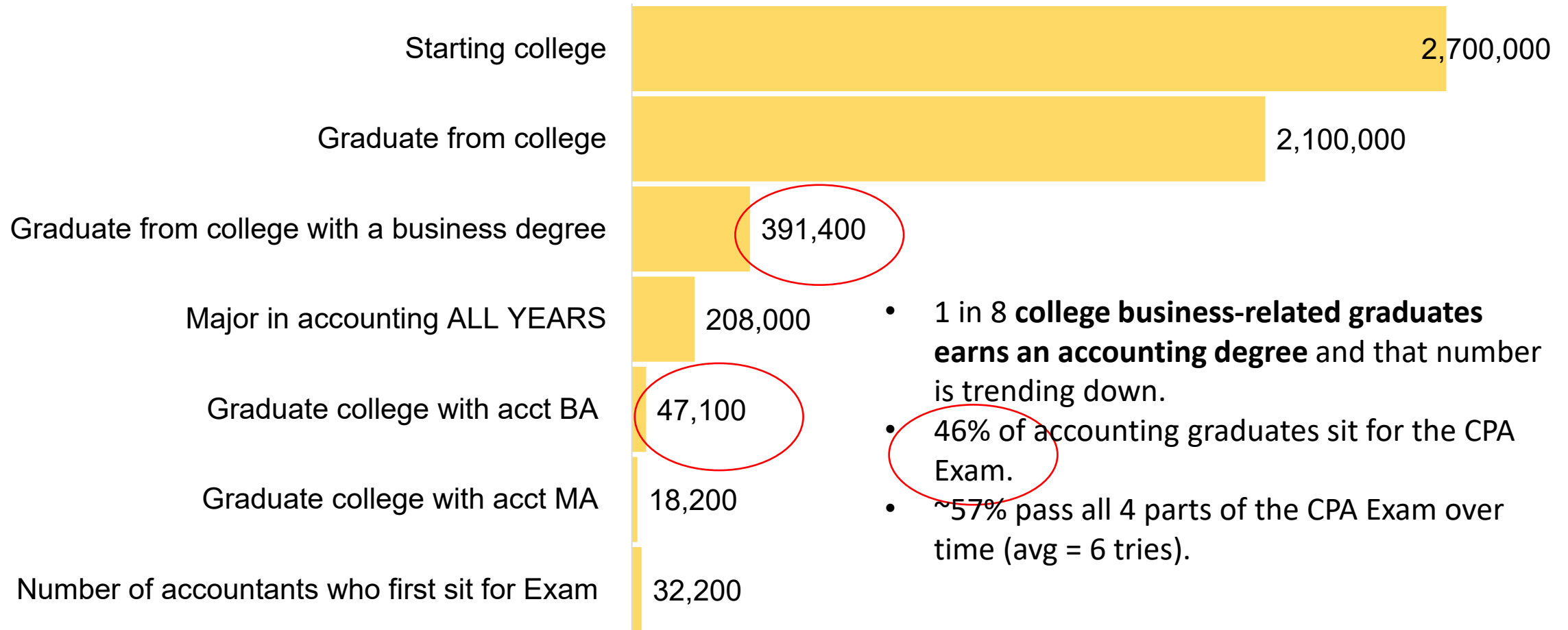
2. Pipeline leakage identification / prioritization

- ✓ Qualitative and quantitative
- ✓ Forming working groups to progress multiple work streams at the same time
- ✓ Updating polling survey
- ✓ Updating AICPA Council
- ☐ National survey
- ☐ Focus Groups/Forums with Key Stakeholders

Themes in the data and feedback so far...we can

- Tell a more compelling story about what we do and our impact on the economy, businesses and local communities
- Address the cost and time of education
- Make the academic experience more engaging
 - *Course names, pull through vs weed out, redesign introductory classes, training for HS teachers, provide enhanced resources for teachers/professors*
- Provide better support to CPA Exam candidates
 - *Supporting candidates through CPA Exam to licensure, monetary support (scholarships, reimbursements, etc.), providing access to information, simplifying processes*
- Enhance employee experience by evolving business models/cultures
 - *Best practices for supporting CPA exam takers, under-represented team members, offering flexibility, increased starting salaries, mentoring, more of a presence in HS and on-campus*

Why? Examining the pipeline funnel



Why?
SENTIMENT –
WORKLOAD IS
A *FLASHPOINT*

91%

Agree or strongly agree the ongoing
high volume of work makes
accounting feel like a more
challenging career

Source: National Pipeline Advisory Group polling of 1,600
people in partnership with state CPA societies

Why? Turnover trend – highest turnover segment

41%

Reported highest
turnover at the **3-5
year staff or
supervisor mark**



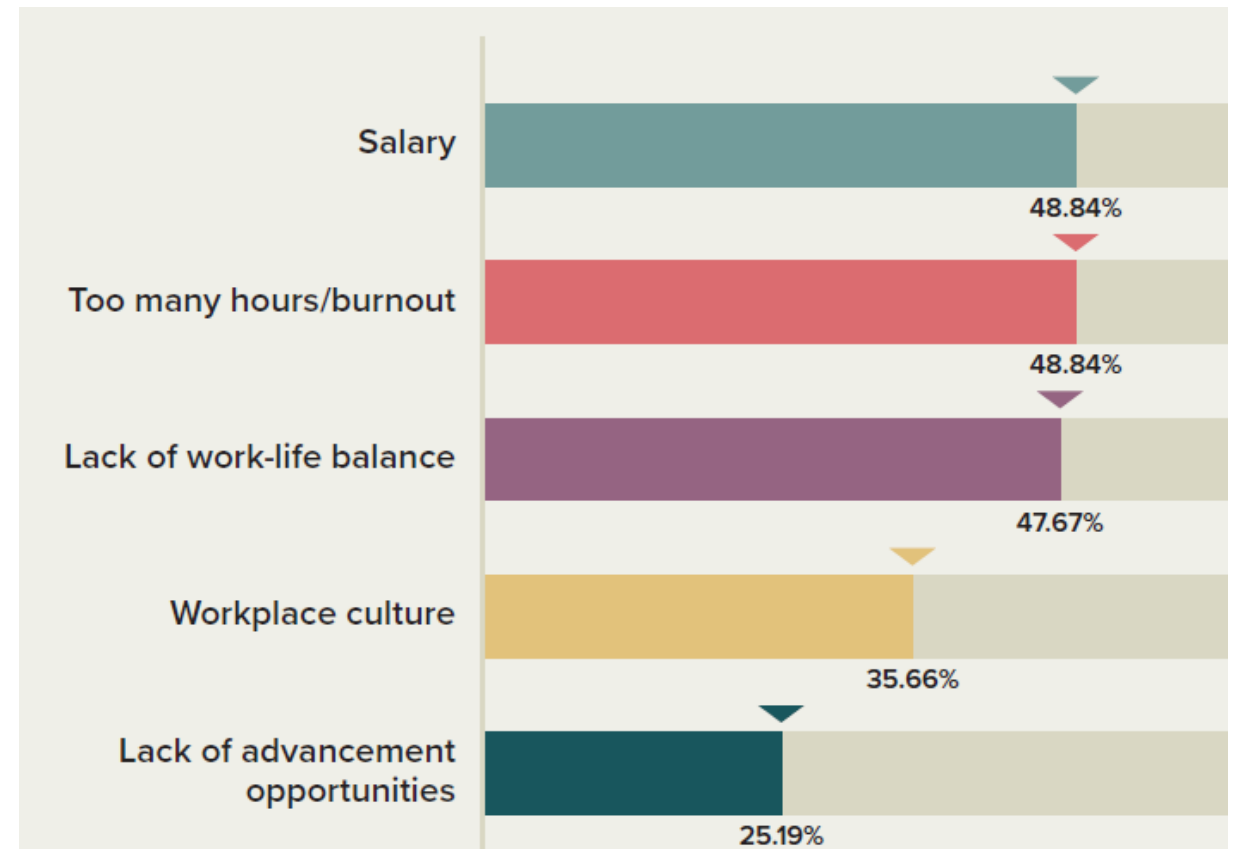
Source: National Pipeline Advisory Group polling of 1,600 people in partnership with state CPA societies

Why? Turnover trends and triggers

- Voluntary turnover for 18-38 year old respondents in the last two years was **39%**
- **26% of accounting and finance professionals in that age group intended to leave their current employer** in the next 12 months and 8% intend to leave the profession.
- Contributing factors: job satisfaction, career advancement, work flexibility, employee engagement, and a sense of belonging.

Source: Robert Half, IMA, Association of Accountants and Finance Professionals in Businesses

Top reasons for leaving:



Source: Illinois CPA Society

Students rate better balance as an influential factor in deciding major

Influences that may change accounting majors' minds about not becoming CPAs

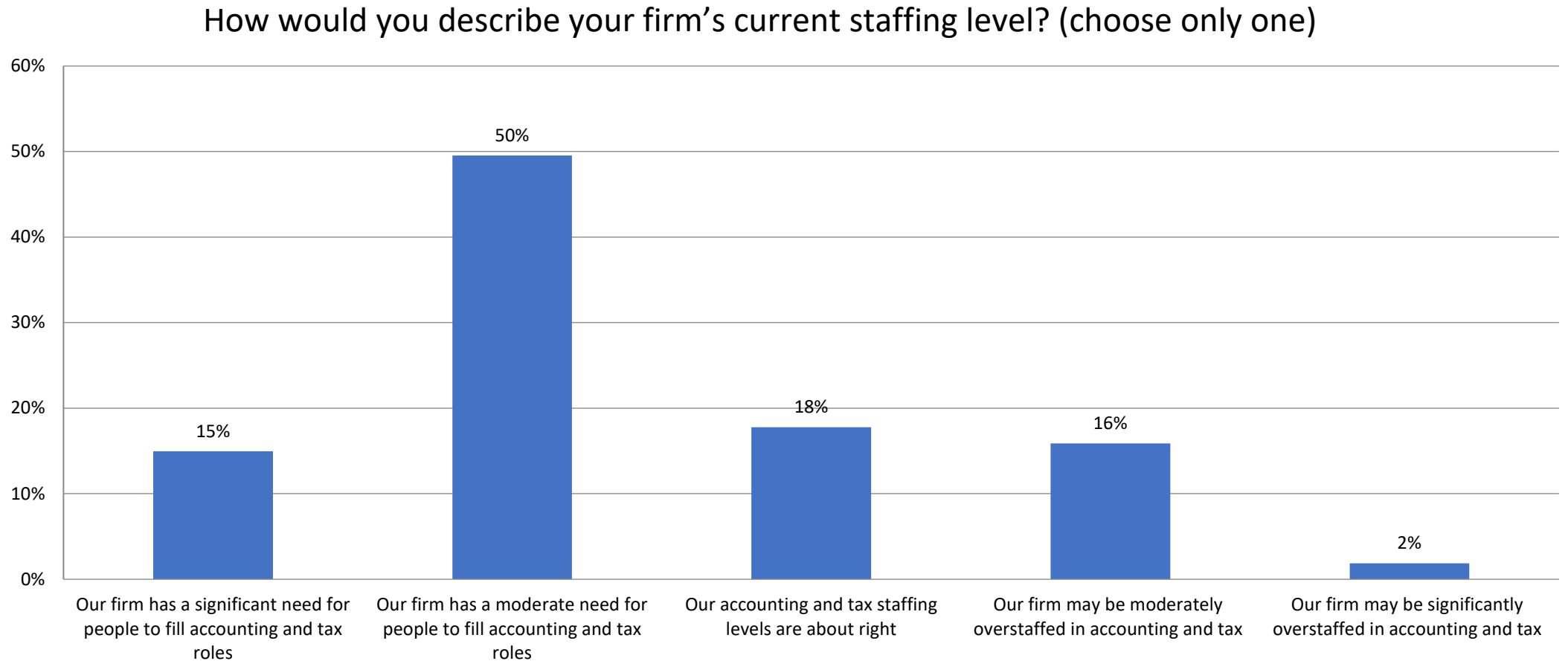
Responses	% of Total
Better work-life balance	69.2
More career path opportunities	64.0
Better understanding of the impact and meaning of the work	63.3
More opportunities for career advancement	63.2
Higher pay, especially at start of career	61.8

Influences that may change business administration majors' minds about not becoming CPAs

Responses	% of Total
Higher long-term earning potential	66.2
Better work-life balance	65.2
More opportunities for career advancement	64.2
More career path opportunities	64.0
Higher pay, especially at start of career	63.9

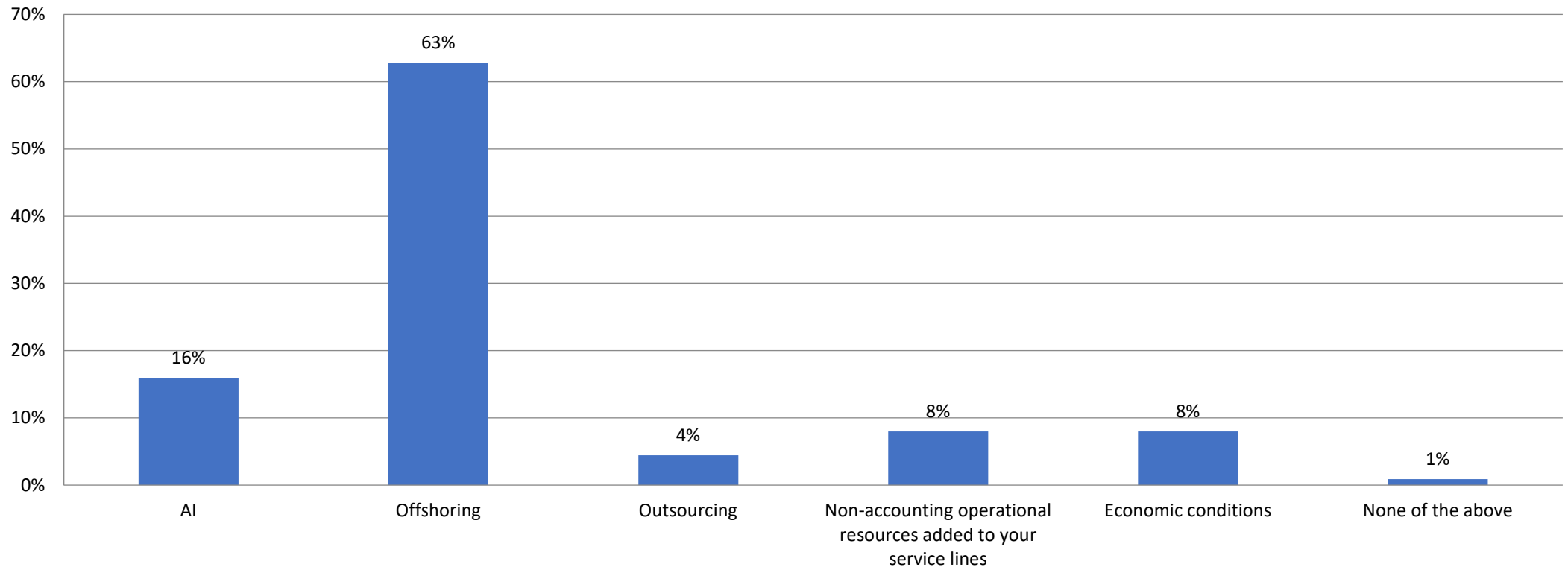
Source: PICPA

The environment is changing somewhat

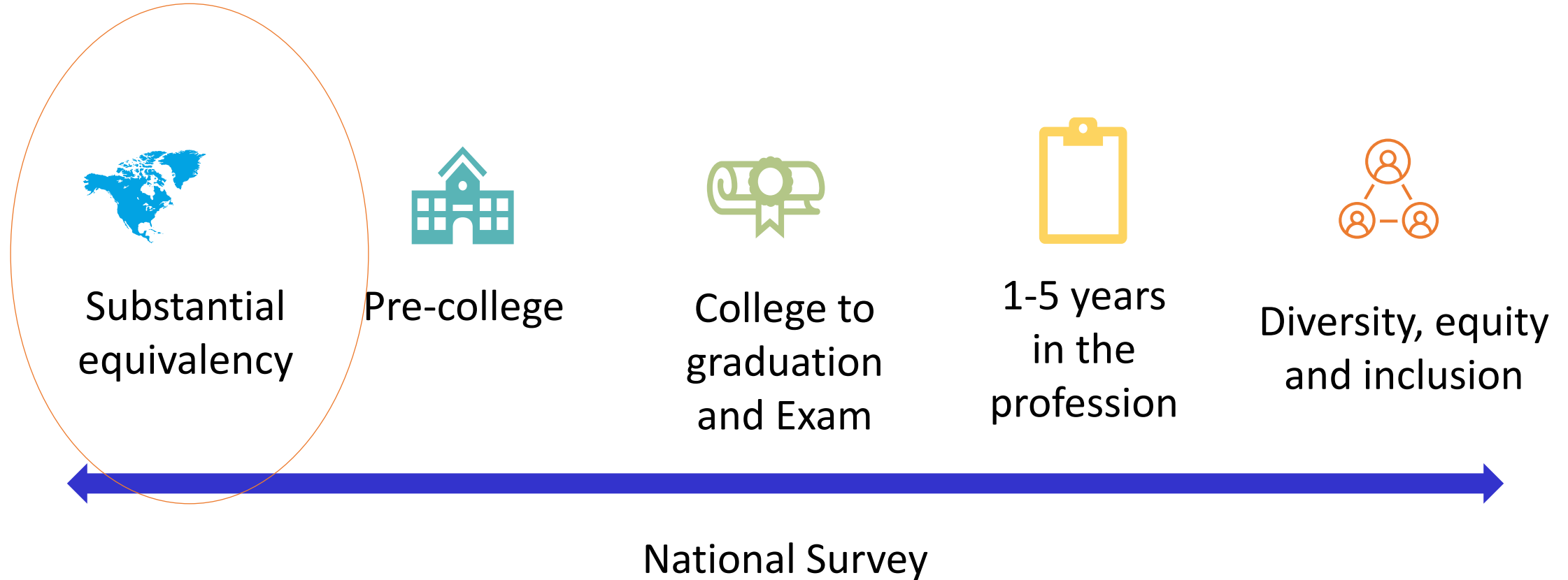


The environment is changing somewhat

Which of these will most impact your accounting and tax capacity in the next 2 years
(choose only one)



NPAG working group areas



Addressing licensure cost, time while minimizing impact on mobility

One option NPAG is weighing:

- ☐ Experiential learning for 30 hours of credit
- ☐ Awarded (or not) by an accredited university
- ☐ On (or not) a college transcript

“On a transcript” addresses time pressure but does not address cost

Addressing cost by getting credits outside the university system has a bigger impact on mobility



Some other options being discussed.....

- ☐ 30 hours defined/prescribed
(taking flexibility out of the system)
- ☐ 30 hours of internships
- ☐ 30 hours of CPA Exam prep either
by a university or other provider
- ☐ More standardization and
consistency of education courses
from state to state



NPAG remaining work phases



SOLUTION DEVELOPMENT

- Developing and prioritizing ideas and solutions, programs to amplify
- Outreach, testing ideas and getting perspectives
- Testing solution concepts in the national survey
- Reporting on national survey results; adjusting solutions
- Defining measures of success



CREATING THE STRATEGIC PLAN

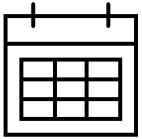
- Draft plan by May 2024



EXECUTION AND IMPLEMENTATION

- Involving stakeholders who will tailor the strategies for their purposes
- Measuring success and adjusting approaches for 3-year and 5-year horizon

January 25th Webcast with state board chairs and executive directors



Focus:

- Feedback from firms (MFG, G400, PCPS, AICPA committees) and state CPA societies on potential pipeline solutions
- Continued discussion on experiential learning models
- Alignment and collaboration between NPAG and NASBA Professional Licensure Task Force
- Time for insights, suggestions, questions
- Polling/survey

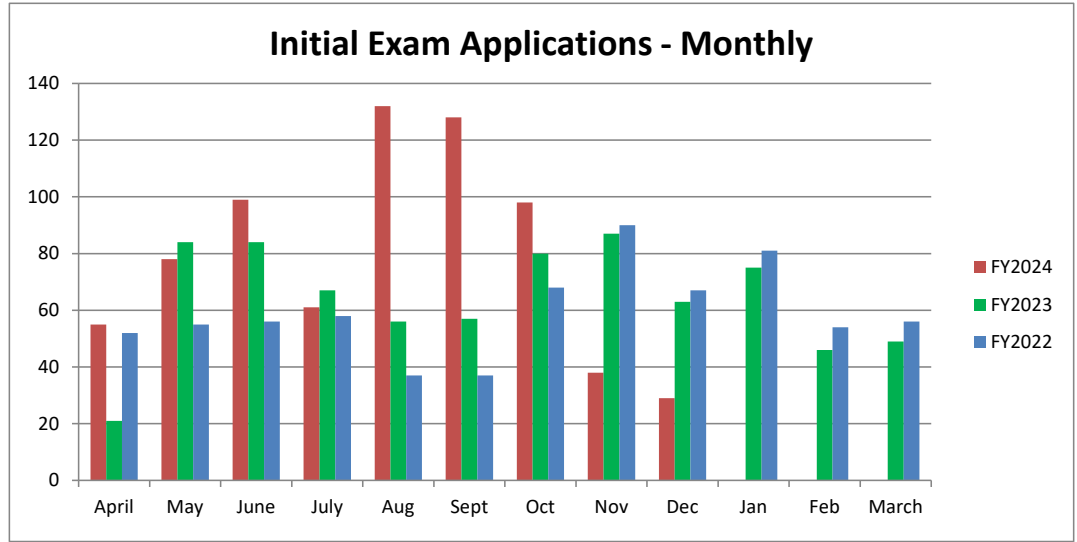
Thank you

Questions and comments: CPA-Pipeline@aicpa-cima.com

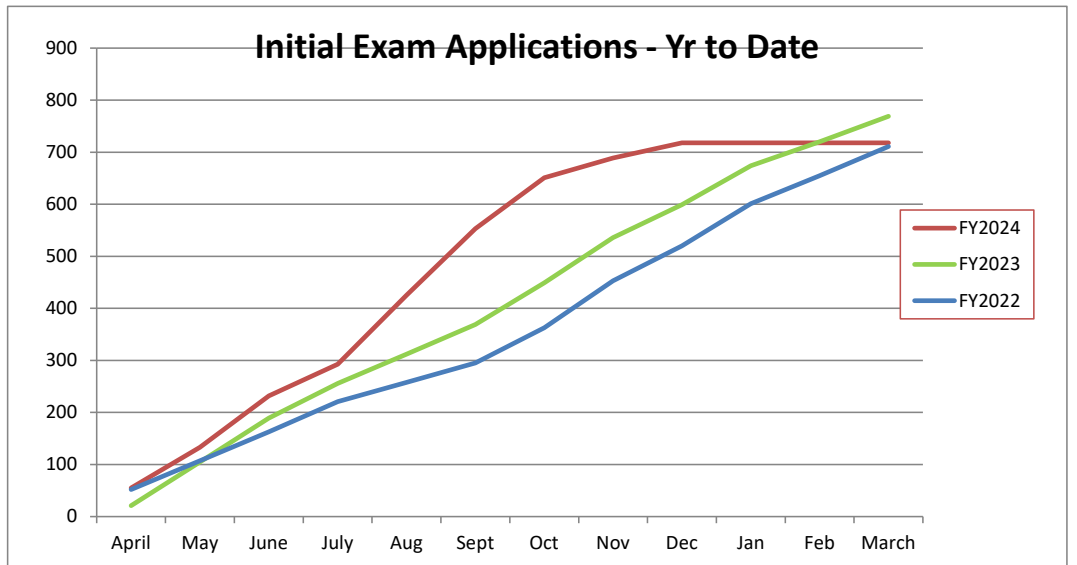
NC State Board of CPA Examiners
Monthly and Year-to-Date Operational Metrics

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	98	80	68	85	62
Nov	38	87	90	78	58
Dec	29	63	67	61	83
Jan	0	75	81	66	111
Feb	0	46	54	66	70
March	0	49	56	46	41

Avg	80	64	59	59	68
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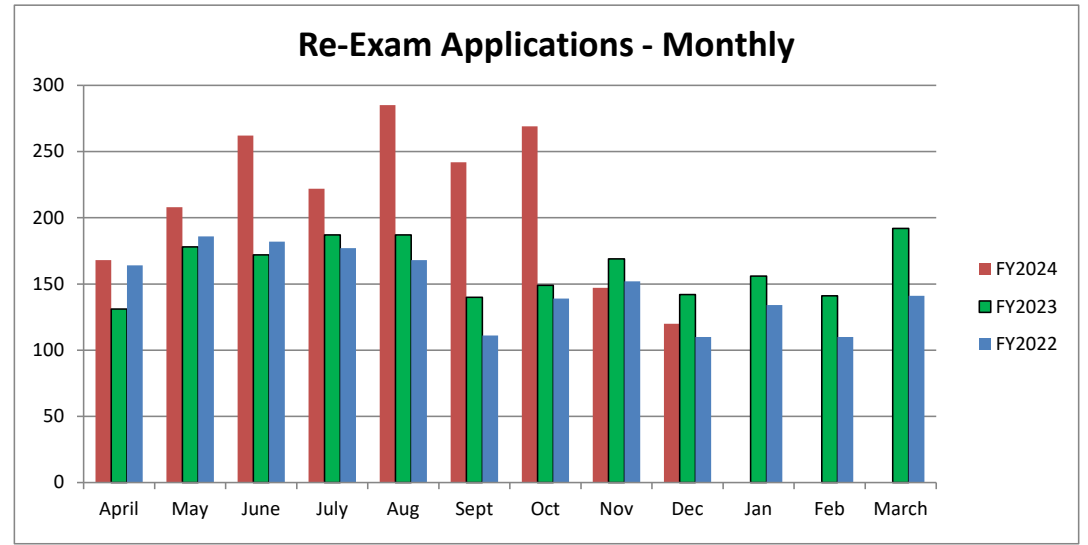
Exam Applications					
IntEx	2024	2023	2022	2021	2020
Mth	Sum	Sum	Sum	Sum	Sum
April	55	21	52	14	61
May	133	105	107	73	131
June	232	189	163	160	193
July	293	256	221	231	285
Aug	425	312	258	249	336
Sept	553	369	295	305	390
Oct	651	449	363	390	452
Nov	689	536	453	468	510
Dec	718	599	520	529	593
Jan	718	674	601	595	704
Feb	718	720	655	661	774
March	718	769	711	707	815



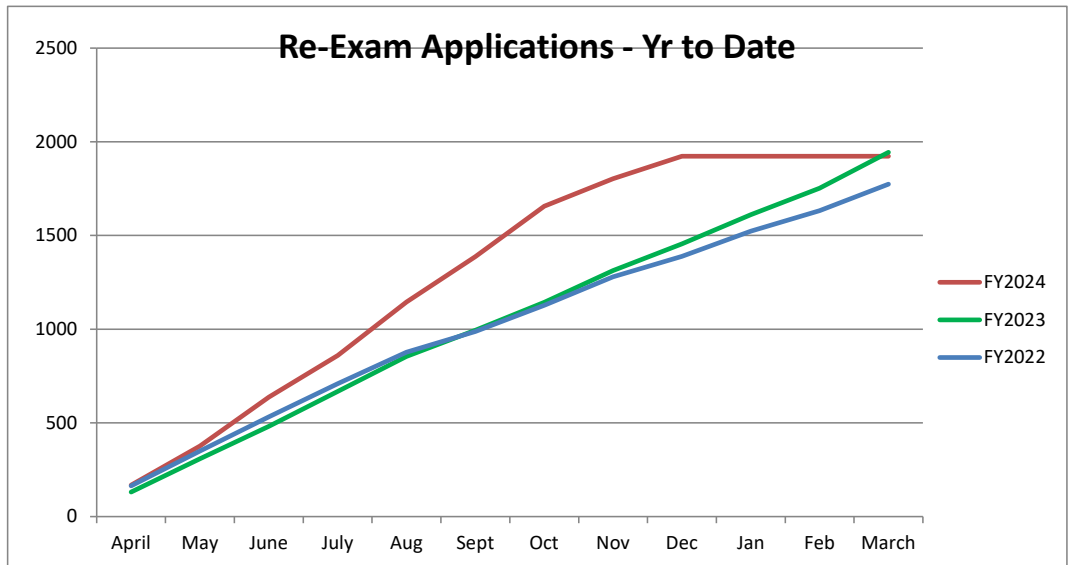
NC State Board of CPA Examiners

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	222	187	177	150	172
Aug	285	187	168	79	164
Sept	242	140	111	215	185
Oct	269	149	139	155	194
Nov	147	169	152	145	144
Dec	120	142	110	146	177
Jan	0	156	134	150	145
Feb	0	141	110	142	112
March	0	192	141	147	139
Avg	214	162	148	147	170



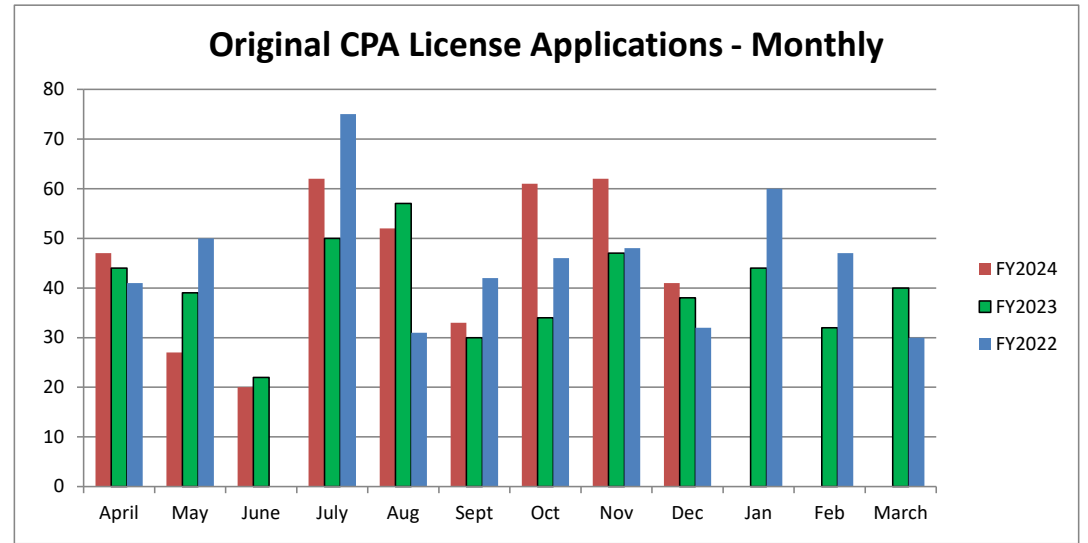
Exam Applications					
Re-Ex	2024	2023	2022	2021	2020
Mth	Sum	Sum	Sum	Sum	Sum
April	168	131	164	84	195
May	376	309	350	258	391
June	638	481	532	434	613
July	860	668	709	584	785
Aug	1145	855	877	663	949
Sept	1387	995	988	878	1134
Oct	1656	1144	1127	1033	1328
Nov	1803	1313	1279	1178	1472
Dec	1923	1455	1389	1324	1649
Jan	1923	1611	1523	1474	1794
Feb	1923	1752	1633	1616	1906
March	1923	1944	1774	1763	2045



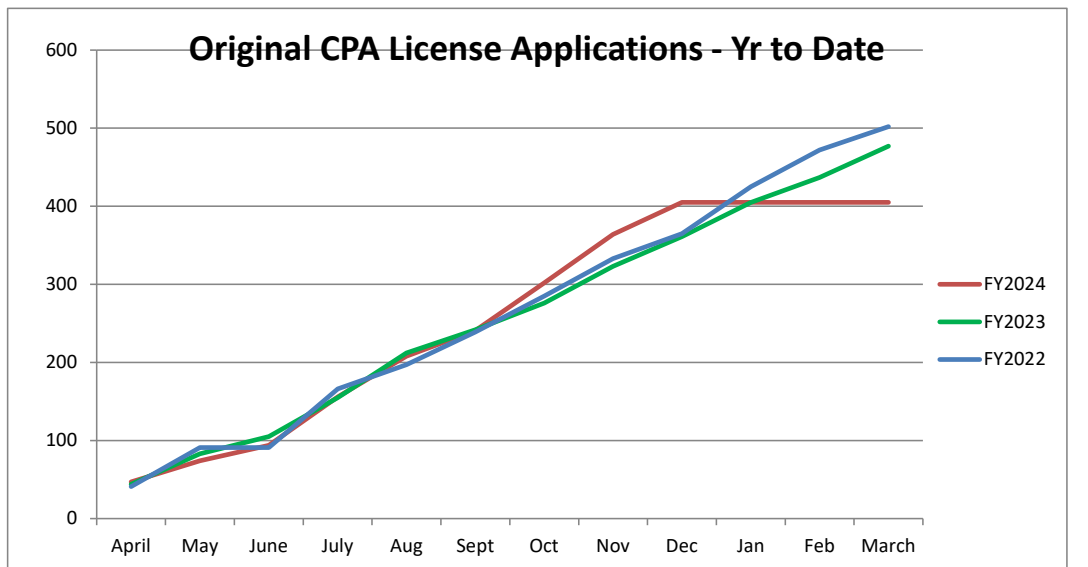
NC State Board of CPA Examiners

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	61	34	46	47	36
Nov	62	47	48	56	62
Dec	41	38	32	46	1
Jan	0	44	60	72	112
Feb	0	32	47	78	50
March	0	40	30	31	44
Avg	45	40	42	39	48

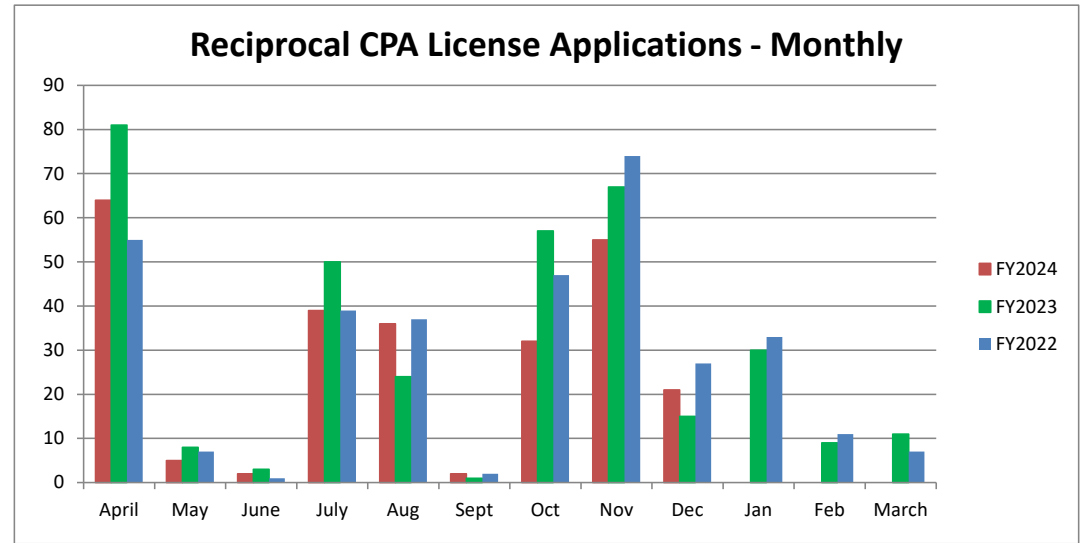


License Applications					
OrgL	2024	2023	2022	2021	2020
Mth	Sum	Sum	Sum	Sum	Sum
April	47	44	41	14	42
May	74	83	91	14	79
June	94	105	91	14	79
July	156	155	166	62	141
Aug	208	212	197	94	190
Sept	241	242	239	137	274
Oct	302	276	285	184	310
Nov	364	323	333	240	372
Dec	405	361	365	286	373
Jan	405	405	425	358	485
Feb	405	437	472	436	535
March	405	477	502	467	579

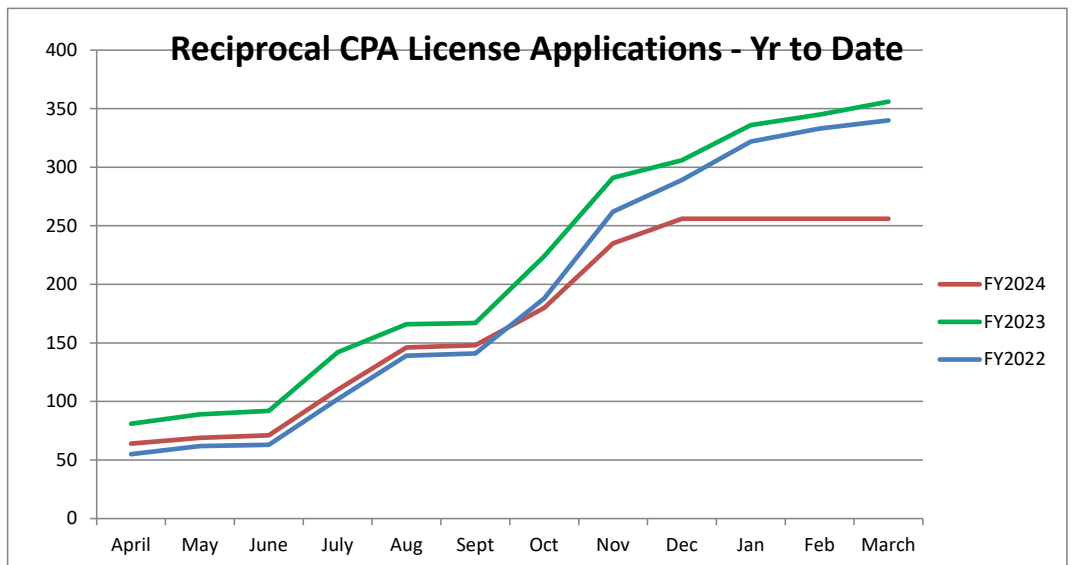


NC State Board of CPA Examiners Monthly and Year-to-Date Operational Metrics

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	32	57	47	44	56
Nov	55	67	74	61	69
Dec	21	15	27	10	26
Jan	0	30	33	22	17
Feb	0	9	11	4	10
March	0	11	7	0	8
Avg	28	30	28	22	29



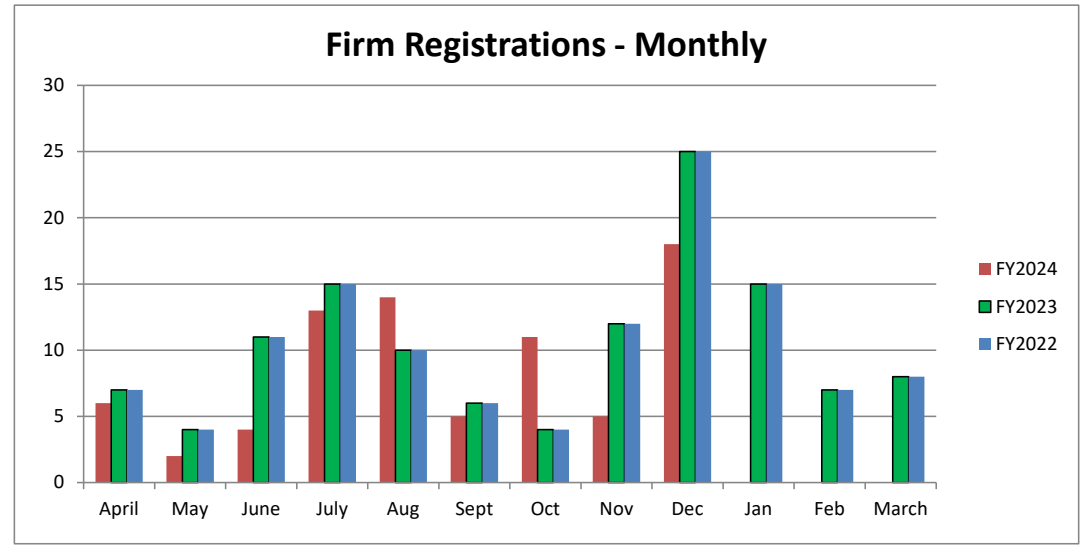
License Applications					
Recp	2024	2023	2022	2021	2020
Mth	Sum	Sum	Sum	Sum	Sum
April	64	81	55	57	70
May	69	89	62	64	79
June	71	92	63	64	81
July	110	142	102	95	118
Aug	146	166	139	122	162
Sept	148	167	141	125	164
Oct	180	224	188	169	220
Nov	235	291	262	230	289
Dec	256	306	289	240	315
Jan	256	336	322	262	332
Feb	256	345	333	266	342
March	256	356	340	266	350



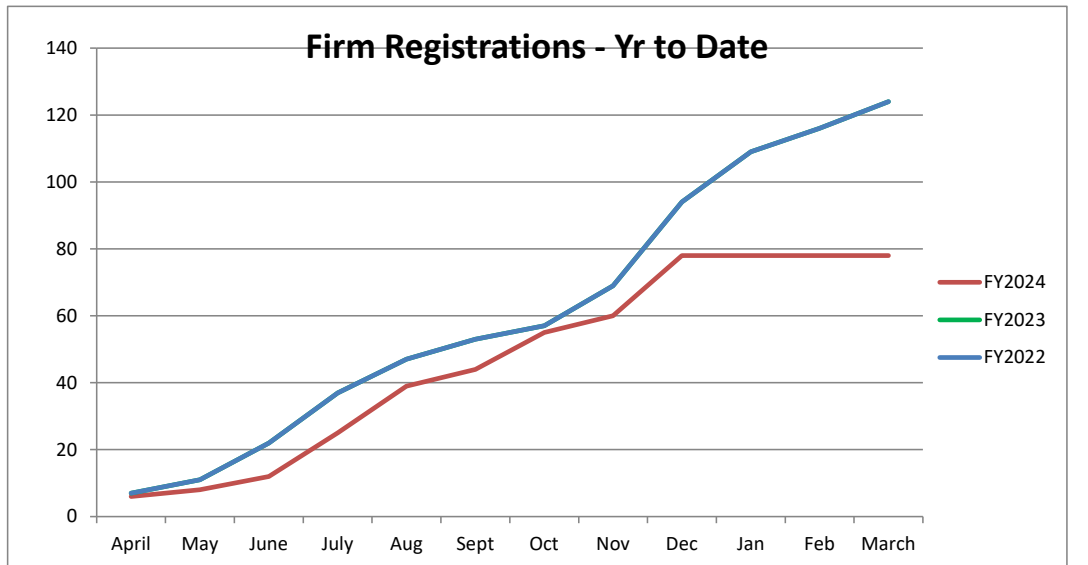
NC State Board of CPA Examiners

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	11	4	4	7	11
Nov	5	12	12	6	12
Dec	18	25	25	9	16
Jan	0	15	15	20	26
Feb	0	7	7	8	11
March	0	8	8	16	5
Avg	9	10	10	11	12



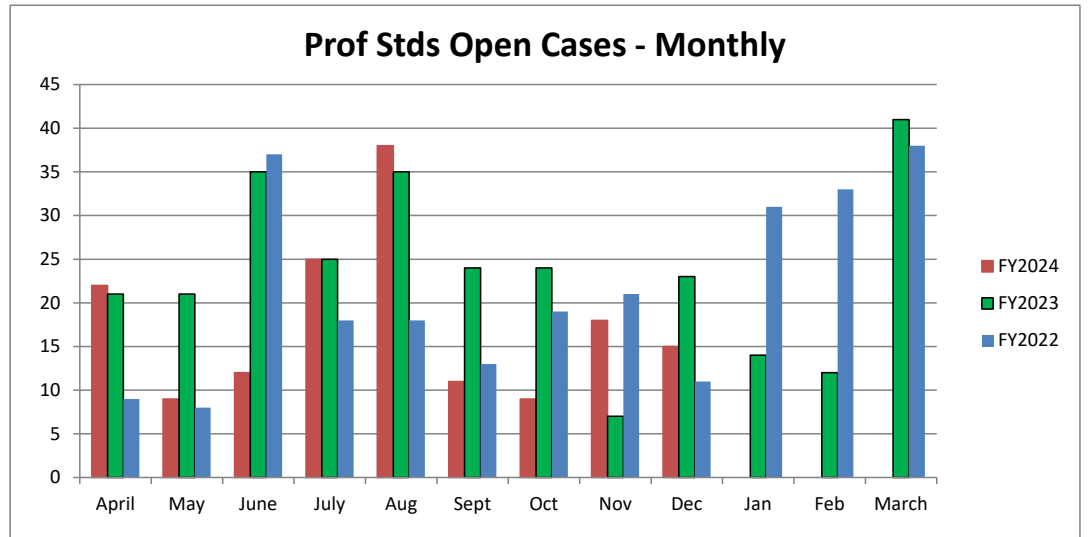
Firm Registration					
Firm	2024	2023	2022	2021	2020
Mth	Sum	Sum	Sum	Sum	Sum
April	6	7	7	3	7
May	8	11	11	15	21
June	12	22	22	25	46
July	25	37	37	35	57
Aug	39	47	47	49	63
Sept	44	53	53	60	68
Oct	55	57	57	67	79
Nov	60	69	69	73	91
Dec	78	94	94	82	107
Jan	78	109	109	102	133
Feb	78	116	116	110	144
March	78	124	124	126	149



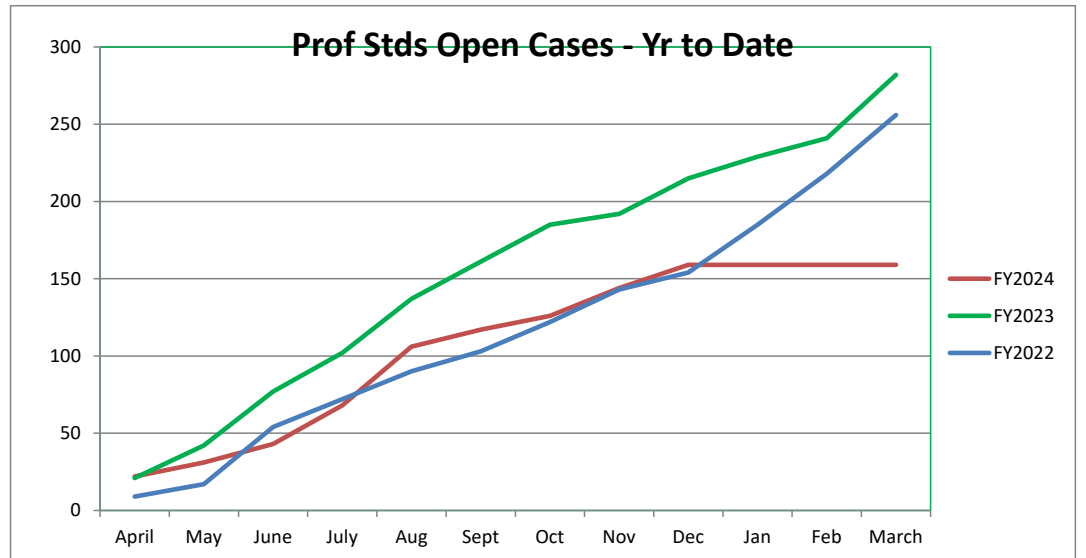
NC State Board of CPA Examiners Monthly and Year-to-Date Operational Metrics

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	9	24	19	17	14
Nov	18	7	21	10	11
Dec	15	23	11	13	31
Jan	0	14	31	21	33
Feb	0	12	33	12	16
March	0	41	38	29	18

Avg	18	24	21	17	26
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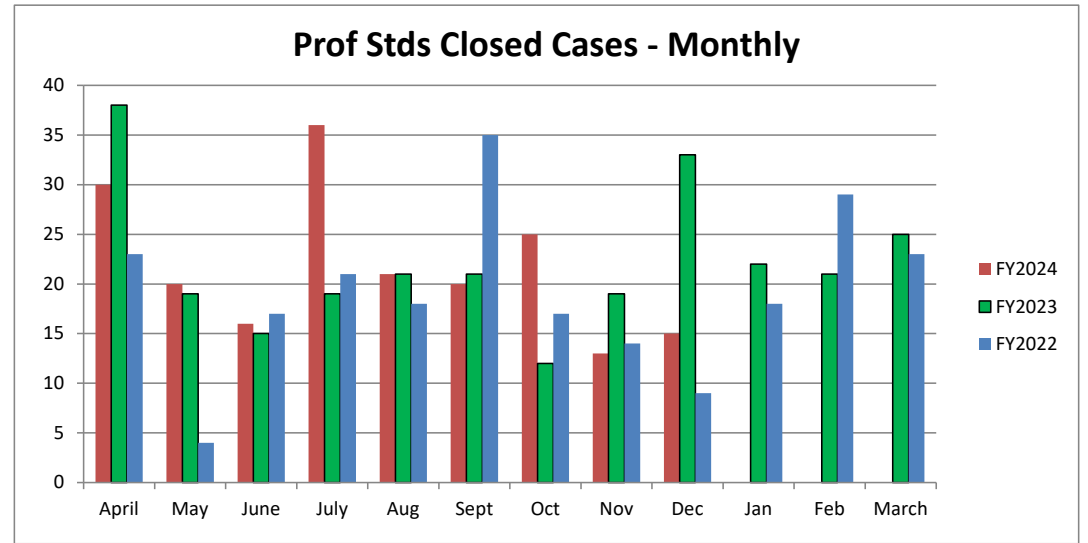


Prf Stds Cases					
Open	2024	2023	2022	2021	2020
Mth	Sum	Sum	Sum	Sum	Sum
April	22	21	9	7	28
May	31	42	17	16	46
June	43	77	54	28	71
July	68	102	72	58	108
Aug	106	137	90	85	175
Sept	117	161	103	98	189
Oct	126	185	122	115	203
Nov	144	192	143	125	214
Dec	159	215	154	138	245
Jan	159	229	185	159	278
Feb	159	241	218	171	294
March	159	282	256	200	312

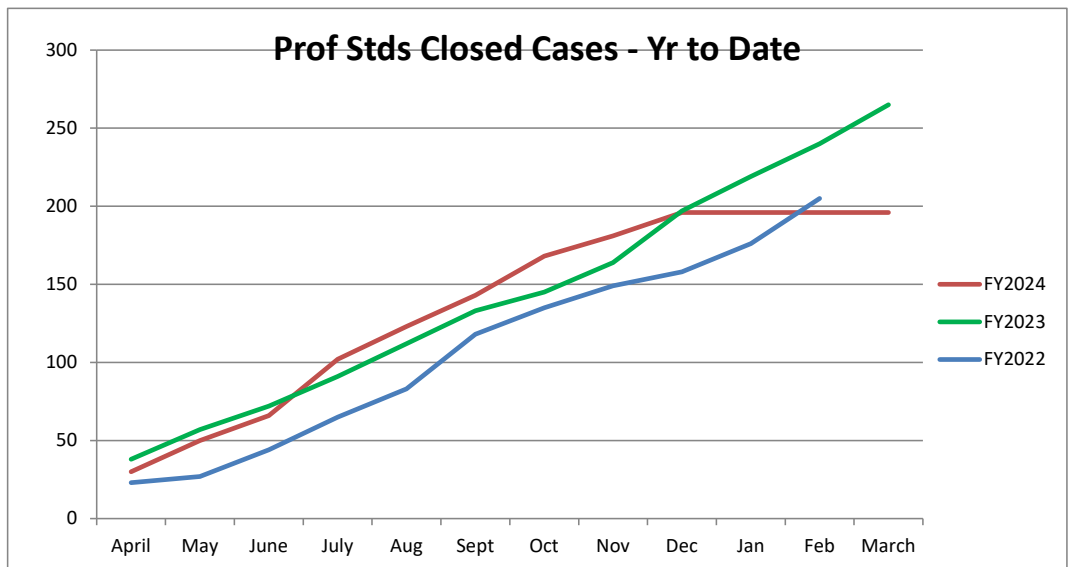


NC State Board of CPA Examiners **Monthly and Year-to-Date Operational Metrics**

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	25	12	17	12	39
Nov	13	19	14	24	23
Dec	15	33	9	12	25
Jan	0	22	18	19	25
Feb	0	21	29	27	23
March	0	25	23	17	19
Avg	22	22	19	19	28



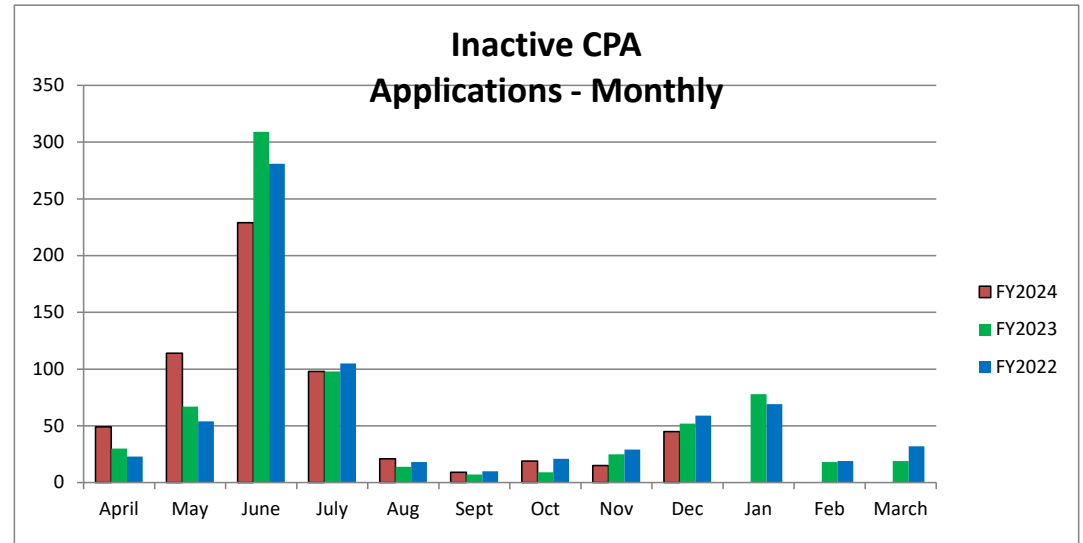
Prf Stds Cases					
Closed	2024	2023	2022	2021	2020
Mth	Sum	Sum	Sum	Sum	Sum
April	30	38	23	17	30
May	50	57	27	40	55
June	66	72	44	63	81
July	102	91	65	86	102
Aug	123	112	83	102	151
Sept	143	133	118	119	177
Oct	168	145	135	131	216
Nov	181	164	149	155	239
Dec	196	197	158	167	264
Jan	196	219	176	186	289
Feb	196	240	205	213	312
March	196	265	228	230	331



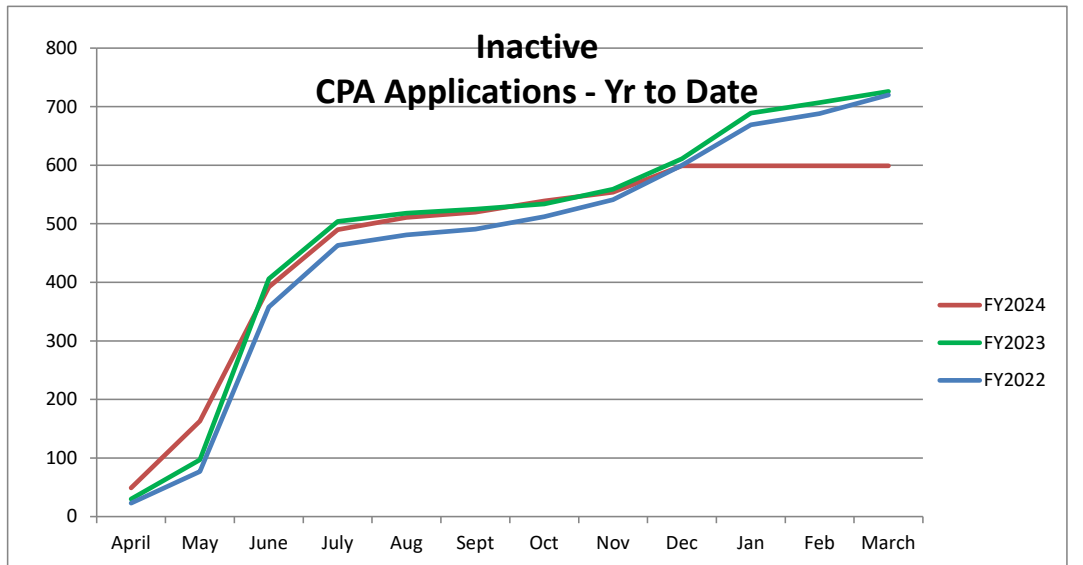
NC State Board of CPA Examiners

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	229	309	281	234	221
July	98	98	105	116	123
Aug	21	14	18	7	9
Sept	9	7	10	6	11
Oct	19	9	21	13	20
Nov	15	25	29	21	26
Dec	45	52	59	55	73
Jan	0	78	69	53	32
Feb	0	18	19	9	15
March	0	19	32	21	6
Avg	67	61	60	53	52



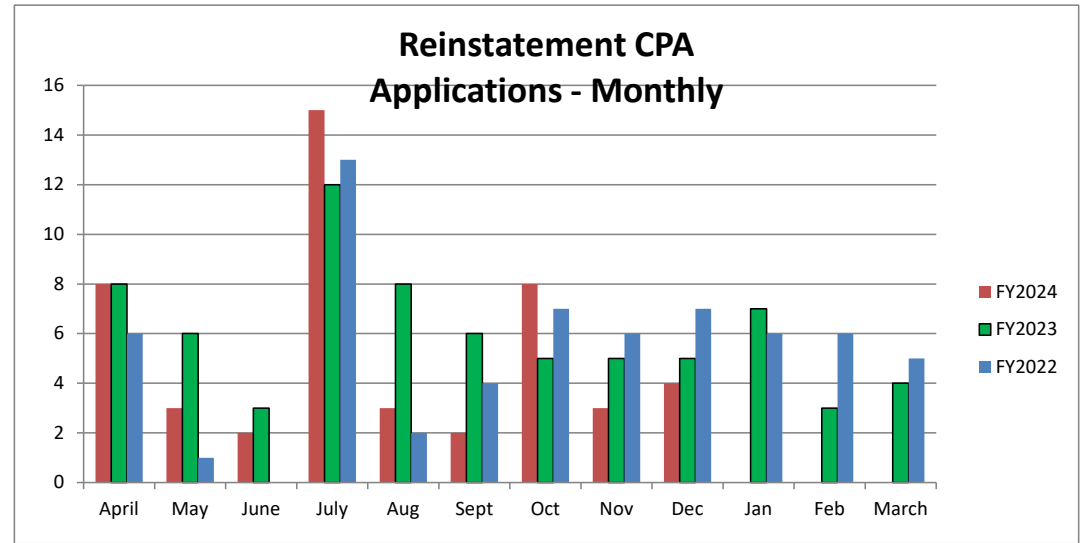
Inactive Applications					
InAct	2024	2023	2022	2021	2020
Mth	Sum	Sum	Sum	Sum	Sum
April	49	30	23	17	30
May	163	97	77	105	88
June	392	406	358	339	309
July	490	504	463	455	432
Aug	511	518	481	462	441
Sept	520	525	491	468	452
Oct	539	534	512	481	472
Nov	554	559	541	502	498
Dec	599	611	600	557	571
Jan	599	689	669	610	603
Feb	599	707	688	619	618
March	599	726	720	640	624



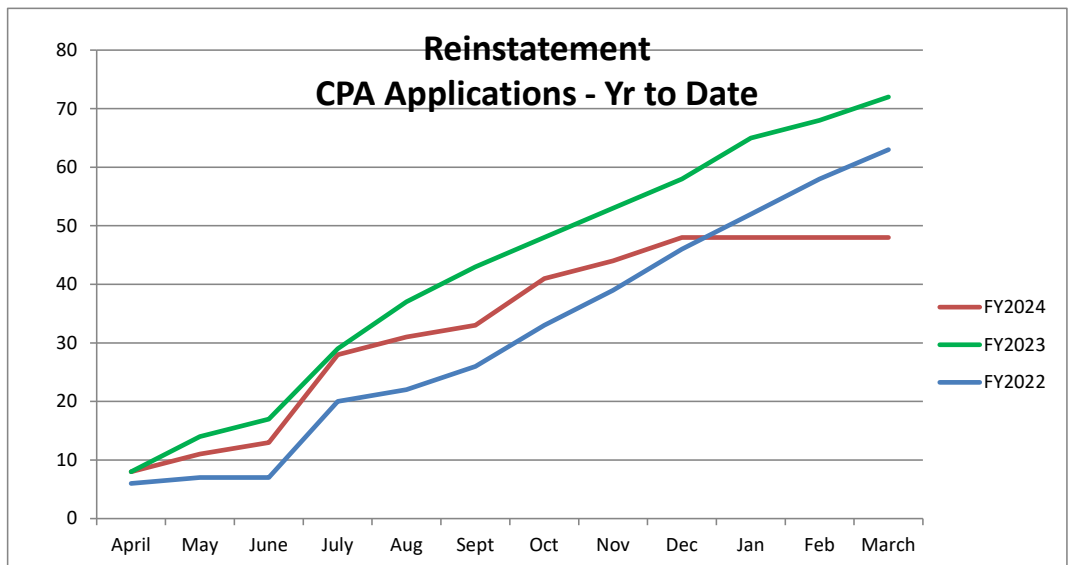
NC State Board of CPA Examiners

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	8	5	7	4	4
Nov	3	5	6	6	5
Dec	4	5	7	5	6
Jan	0	7	6	7	10
Feb	0	3	6	14	12
March	0	4	5	6	6
Avg	5	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	41	48	33	34	43
Nov	44	53	39	40	48
Dec	48	58	46	45	54
Jan	48	65	52	52	64
Feb	48	68	58	66	76
March	48	72	63	72	82



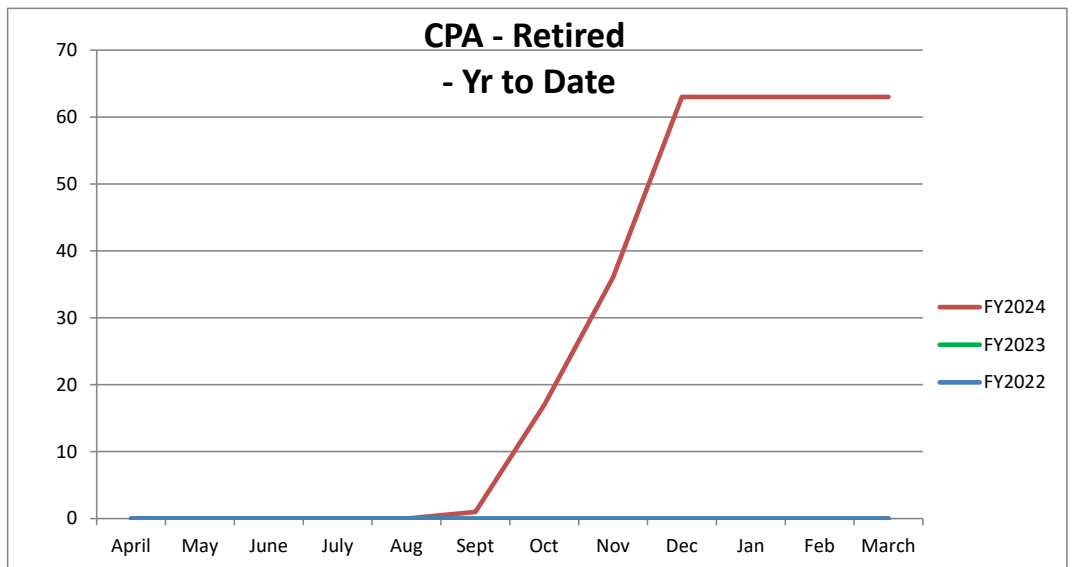
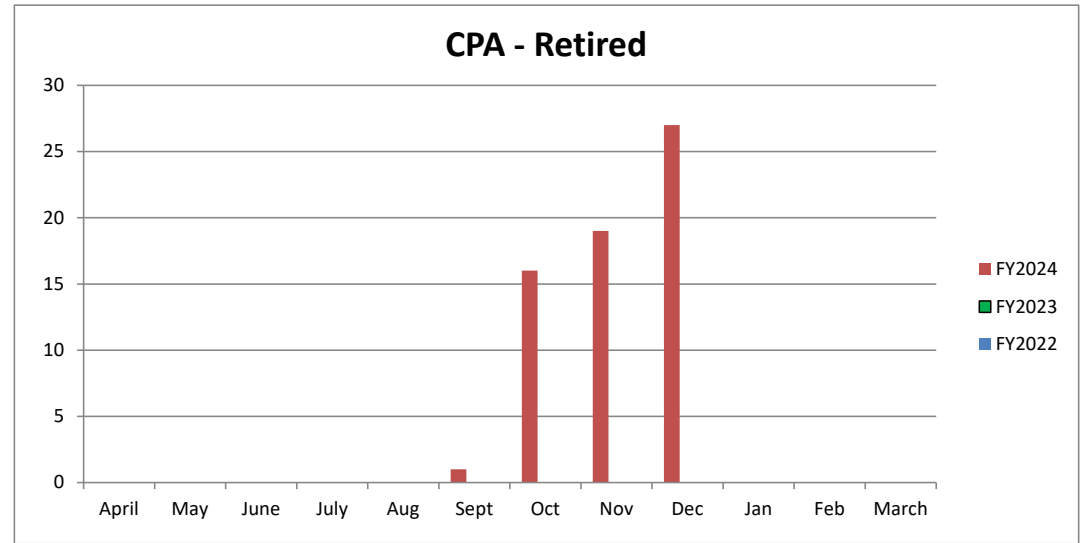
NC State Board of CPA Examiners

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	16	0	0	0	0
Nov	19	0	0	0	0
Dec	27	0	0	0	0
Jan	0	0	0	0	0
Feb	0	0	0	0	0
March	0	0	0	0	0
Avg	16	0	0	0	0

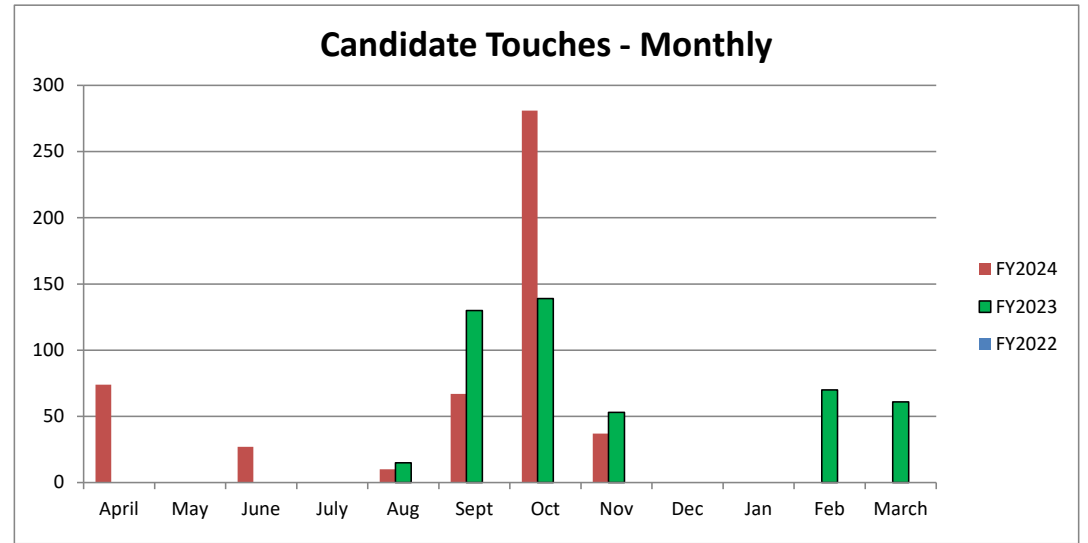
Began Sept 2023

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	17	0	0	0	0
Nov	36	0	0	0	0
Dec	63	0	0	0	0
Jan	63	0	0	0	0
Feb	63	0	0	0	0
March	63	0	0	0	0



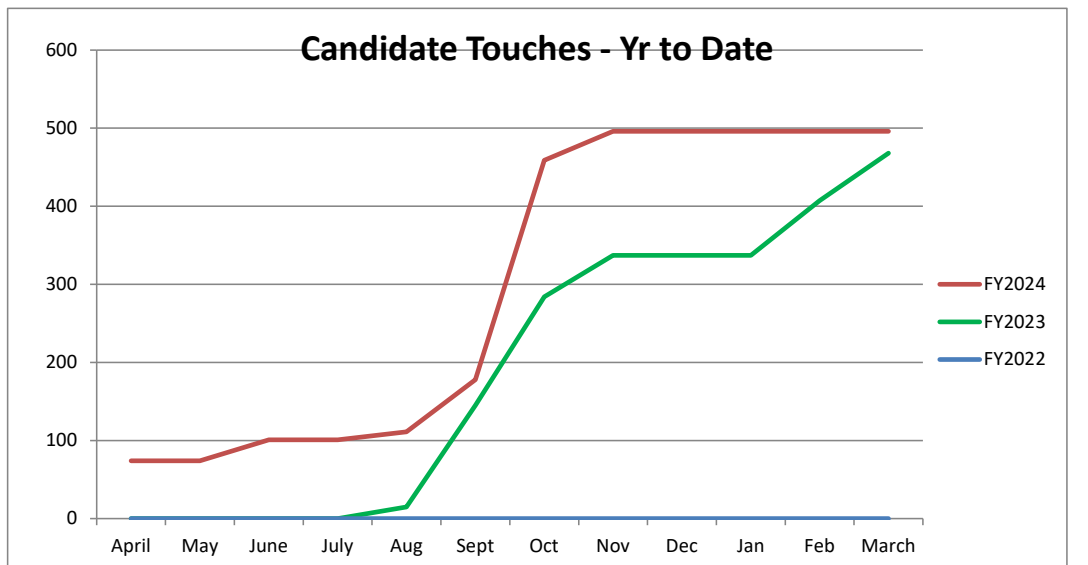
NC State Board of CPA Examiners Monthly and Year-to-Date Operational Metrics

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	281	139	0	0	0
Nov	37	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	55	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	459	284	0	0	0
Nov	496	337	0	0	0
Dec	496	337	0	0	0
Jan	496	337	0	0	0
Feb	496	407	0	0	0
March	496	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	229	Jun-23	2	Jun-23	0	Jun-23	27
Jul-23	61	222	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	285	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	242	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	98	269	Oct-23	61	32	Oct-23	11	Oct-23	98	9	25	82	Oct-23	19	Oct-23	8	Oct-23	16	Oct-23	281
Nov-23	38	147	Nov-23	62	55	Nov-23	5	Nov-23	82	18	13	87	Nov-23	15	Nov-23	3	Nov-23	19	Nov-23	37
Dec-23	29	120	Dec-23	41	21	Dec-23	18	Dec-23	87	15	15	87	Dec-23	45	Dec-23	4	Dec-23	27	Dec-23	0
Jan-23	0	0	Jan-23	0	0	Jan-23	0	Jan-23	87	0	0	87	Jan-23	0	Jan-23	0	Jan-23		Jan-23	0
Feb-23	0	0	Feb-23	0	0	Feb-23	0	Feb-23	87	0	0	87	Feb-23	0	Feb-23	0	Feb-23		Feb-23	0
Mar-23	0	0	Mar-23	0	0	Mar-23	0	Mar-23	87	0	0	87	Mar-23	0	Mar-23	0	Mar-23		Mar-23	0
Apr-23	0	0	Apr-23	0	0	Apr-23	0	Apr-23	87	0	0	87	Apr-23	0	Apr-23	0	Apr-23		Apr-23	0
May-23	0	0	May-23	0	0	May-23	0	May-23	87	0	0	87	May-23	0	May-23	0	May-23		May-23	0
Jun-23	0	0	Jun-23	0	0	Jun-23	0	Jun-23	87	0	0	87	Jun-23	0	Jun-23	0	Jun-23		Jun-23	0
Jul-23	0	0	Jul-23	0	0	Jul-23	0	Jul-23	87	0	0	87	Jul-23	0	Jul-23	0	Jul-23		Jul-23	0
Aug-23	0	0	Aug-23	0	0	Aug-23	0	Aug-23	87	0	0	87	Aug-23	0	Aug-23	0	Aug-23		Aug-23	0
Sep-23	0	0	Sep-23	0	0	Sep-23	0	Sep-23	87	0	0	87	Sep-23	0	Sep-23	0	Sep-23		Sep-23	0
Oct-23	0	0	Oct-23	0	0	Oct-23	0	Oct-23	87	0	0	87	Oct-23	0	Oct-23	0	Oct-23		Oct-23	0
Nov-23	0	0	Nov-23	0	0	Nov-23	0	Nov-23	87	0	0	87	Nov-23	0	Nov-23	0	Nov-23		Nov-23	0
Dec-23	0	0	Dec-23	0	0	Dec-23	0	Dec-23	87	0	0	87	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

Education and Awareness Initiatives

Our first campus presentation of the new year is scheduled for January 29th at Catawba College in Salisbury. The student audience will consist of Principles of Accounting II students and any others who may want to hear about the role of the Board and applying for and taking the new CPA exam.

NC CPA Exam Candidate Bulletin

The January edition of the NC CPA Exam Candidate Bulletin will be distributed on January 25, with other distribution dates planned for February and March. Information in the Bulletin will serve as reminders of various initiatives and policies of the Board that may impact candidates as the new exam is now underway.

GL Solutions

Executive staff continue to work with GL Solutions to complete pending projects and prepare to start new projects that will continue to enhance the Board's technology platform and capabilities. The annual firm renewal was opened before the Christmas holiday. Board staff have been fielding numerous questions and issues and have continued to work with GL Solutions to rectify issues.

As part of our technology enhancements, we have communicated with all licensees about creating a user account. This is critical as individual license renewal will occur in spring 2024 through each CPA's portal account.

Staff Spotlight

Two Board staff recently celebrated work anniversaries. Licensing Specialist Cammie Emery celebrated 16 years with the Board on January 1, 2024, and Staff Attorney Frank Trainor celebrated 13 years with the Board on January 2, 2024.

Cammie is the smiling voice that licensees hear who are going through CPE audits, firm registration, and renewals. Cammie's interests away from the office include being grandma to six grandchildren and working on training her adorable pup, Remi, her Terrier Beagle mix.

Frank is the face and voice of the Board's enforcement process and is a highly sought-after resource for other jurisdictions. Frank is a soccer dad to his youngest daughter and a Wolfpack dad to his older daughter, a freshman at NC State.