



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. 2-2024



FAQs: Returning Client Records

The information in this article is general guidance about the return of client records. It is not legal advice and is not binding on the Board. CPAs are encouraged to review 21 NCAC 08N .0305, "Retention of Client Records," and other applicable resources such as Treasury Circular 230 or the AICPA Code of Professional Conduct before returning client records.

The Board receives numerous calls and emails about client records. As tax season is upon us, make sure you know the Board's rule on the retention and return of client records. If there is a discrepancy between the Board's regulations and the AICPA Code of Conduct, the Board's rules take precedence.

Below are the Board staff's answers to several of the most frequently asked client record questions.

Q. How do I know if I should give a person or company a copy of client records?

A. You are required only to provide the records to the client (current or former) or, in some instances, to a successor CPA or an entity (e.g., partner or shareholder) associated with the client.

If the client is a business entity, you can provide the records to an individual designated or held out as the business entity's representative. That designation should be in your engagement letter or other written document to avoid confusion.

The Board's specific rule states that a CPA who has provided records to an individual designated or held out as the client's representative, such as the general partner or majority shareholder, is not obligated to provide such records to other individuals associated with the client.

If you receive a subpoena for client records, contact the Board, your attorney, or professional liability insurance provider.

Continued on Page 6

Portal Account Required to Renew CPA License

All North Carolina CPAs must create an account in the Board's new portal to renew their CPA license for 2024-2025. The Board encourages CPAs to create their account now to be ready when the renewal period starts this spring.

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

Each account must have a unique username (a valid email address). For example, multiple CPAs at a firm cannot use a single email address (e.g., info@xyzfirm.com) to set up each of their accounts. Likewise, an email address shared by spouses (e.g., JordanTaylorSmith@thesmithfamily.com) cannot be used for both CPA's user accounts.

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.



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Disciplinary Actions

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

CHARLES THOMAS MCLEOD, JR., #23207 | C. THOMAS MCLEOD, JR., CPA | HICKORY, 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. Charles Thomas McLeod, Jr., CPA (hereinafter "Respondent"), is the holder of North Carolina certificate number 23207 as a Certified Public Accountant.
2. C. Thomas McLeod, Jr., CPA (hereinafter "Respondent Firm"), is a registered certified public accounting firm in North Carolina. Hereinafter, the Respondent and the Respondent Firm are collectively referred to as the "Respondents."
3. At all relevant times, the Respondent was the supervising CPA of the Respondent Firm and is therefore responsible for the Respondent Firm's actions.
4. On May 18, 2023, the Board staff received notification from the AICPA that the Respondent Firm had been dropped from the peer review system.
5. The Respondent Firm was formed by the Respondent in 2012. However, according to the Respondent Firm's annual disclosures, the Respondent Firm did not perform any services subject to peer review until 2021.
6. Following an inquiry from the Board staff, the Respondent confirmed that he had registered the Respondent Firm for the peer review program but never completed the peer review process.
7. The Respondents have indicated that they no longer desire to perform services subject to peer review.
8. The Respondents wish to resolve this matter by consent and agree that the Board staff and counsel may discuss this Consent Order with the Board ex parte, whether or not the Board accepts this Consent Order as written. The Respondents understand and agree that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

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

1. The Respondents are subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.

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

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

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



Activity Review Distribution

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

The Board will continue to upload the newsletter to the website as a PDF that users can read, download, or print. Newsletters are available from 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*.

MILDRID NUMBISIE ESUA, #39863 | MILDRID ESUA, CPA, PLLC | GREENSBORO, NC

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

1. Mildrid Numbisie Esua, CPA (hereinafter "Respondent"), is the holder of North Carolina certificate number 39863 as a Certified Public Accountant.
2. Mildrid Esua, CPA, PLLC (hereinafter "Respondent Firm"), is a registered certified public accounting firm in North Carolina. Hereinafter, the Respondent and the Respondent Firm are collectively referred to as the "Respondents."
3. The Respondent Firm received fails on two consecutive engagement peer reviews.
4. The peer review reports recited a failure to meet all requirements set forth in the Statements on Standards for Accounting and Review Services ("SSARS"). As a result of the peer review, the Coastal Peer Review Committee required the Respondent Firm to have an outside party perform a pre-issuance review of its next engagement.
5. In response, the Respondents have asserted that they do not currently desire to perform services subject to peer review.
6. Over the course of the past year, the Board has received several complaints from the Respondents' clients (Case Nos. C2022087, C2022152, C2022206, and C2022297). Many of the issues raised by the complaints can be traced to staffing and management issues at the Respondent Firm. In an effort to reduce the number of complaints received by the Board, and to place the Respondents in a better position to service their clients, the Board requested that the Respondents implement an action plan to enhance the practice management of the Respondent Firm.
7. The Respondents have implemented an action plan in response to the Board's request.
8. If the Respondents cease performing services subject to peer review, it will reduce the types of services rendered by the Respondent Firm. It will also lessen the Respondents' administrative burdens by removing the necessity of a peer review. It is anticipated that the reduction in types of services offered by the Respondent Firm will enhance the Respondent's ability to adequately manage the Respondent Firm.
9. The Respondents wish to resolve this matter by consent and agree that the Board staff and counsel may discuss this Consent Order with the Board ex parte, whether or not the Board accepts this Consent Order as written. The Respondents understand and agree that this

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

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

1. The Respondents are subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. By virtue of the facts set forth above, the Respondents violated Rules 21 NCAC 08N .0212 (Competence) and .0404 (Accounting and Review 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 and the Respondent Firm are hereby censured.
2. The Respondents shall not perform further services that require peer review.
3. Should the Respondents wish to perform services subject to peer review in the future, they must notify the Board and receive approval from the Board prior to providing those services. If the Board approves the performance of those services, then:
 - a) All services subject to peer review must be completed in accordance with the Board's Pre-Issuance Review Procedures until the Board, in its discretion, determines that those procedures are no longer necessary.
 - b) All professional staff in the Respondent Firm that work on compilation, review, or agreed-upon procedure engagements shall participate in at least four (4) hours of continuing professional education in SSARS annually until such time that the Respondent Firm receives a pass or a pass with deficiencies peer review report.
 - c) All professional staff in the firm that work on audit engagements shall participate in at least eight (8) hours of continuing professional education in audit documentation processes annually until such time that the Respondent Firm receives a pass or a pass with deficiencies peer review report.
 - d) If the Respondent engages in services subject to peer review without first obtaining permission from the Board, her CPA certificate will be subject to immediate permanent revocation.



Board Honors Sharon H. Bryson

On January 22, 2024, the Board presented Sharon H. Bryson with a Resolution honoring her commitment to promoting and growing the CPA profession at the local, state, and national levels since 1984. Ms. Bryson retired as NCACPA CEO on January 31, 2024.

Board President Gary R. Massey, CPA, gave Ms. Bryson a framed copy of the Resolution and a framed reproduction of the 1987 USPS stamp commemorating the accounting profession.

A copy of the Resolution is available in the Board's January 22, 2024, meeting minutes.

Exam Testing & Score Release Dates

Exam Section	Testing Dates	If the AICPA Receives Your Exam Data File by*:	Your Target Score Release Date Is:
Exam Core Sections			
AUD FAR REG	01/10/2024-03/26/2024	03/26/2024	06/04/2024
	04/01/2024-06/25/2024	06/25/2024	07/31/2024
	07/01/2024-09/25/2024	09/25/2024	10/31/2024
	10/01/2024-12/26/2024	12/26/2024	Early 02/2025
Exam Discipline Sections			
BAR ISC TCP	01/10/2024-02/06/2024	02/06/2024	04/24/2024
	04/20/2024-05/19/2024	05/19/2024	06/28/2024
	07/01/2024-07/31/2024	07/31/2024	09/10/2024
	10/01/2024-10/31/2024	10/31/2024	12/10/2024

**Data files received after this date will be included in the next score release.*

LEK PARTNERS, LLC | DULUTH, GA

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

1. LEK Partners, LLC (hereinafter "Respondent Firm"), has a principal place of business outside of North Carolina and has no office in North Carolina. The Respondent Firm is not a registered certified public accounting firm in North Carolina.
2. The Respondent Firm performed two audits of a retirement plan sponsored in North Carolina ("ERISA audit").
3. The North Carolina Accountancy Act, at N.C. Gen. Stat. §93-10(c)(3), requires firms to provide notice without a fee to the Board prior to performing financial statement audits or other engagements performed in accordance with the Statements on Auditing Standards. The members or partners of Respondent Firm were unaware of the notice requirement.
4. The Respondent Firm did not provide the Board with a Notification of Intent to Practice ("Notice") prior to performing the ERISA audits.
5. There is no indication that the audits performed by the Respondent Firm were otherwise deficient.
6. The Respondent Firm wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board ex parte, whether or not the Board accepts this Consent Order as

written. The Respondent Firm understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

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

1. The Respondent Firm is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. By exercising the practice privilege afforded by N.C. Gen. Stat. §93-10(c) of the Accountancy Act, the Respondent Firm consented to comply with the laws of this State and to be subject to the jurisdiction and disciplinary authority of the Board.
3. The Respondent Firm's failure to comply with N.C. Gen. Stat. §93-10(c) of the Accountancy Act as set out above constitutes a violation of 21 NCAC 08N .0213.
4. Per N.C. Gen. Stat. §93-12(9), 93-10(b) and also by virtue of Respondent Firm's consent to this order, the Respondent Firm is subject to the discipline set forth below.

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

1. The Respondent Firm shall remit, with this signed Order, a \$1,000.00 civil penalty.

My CPA Story: Osei Sencherey, CPA

I did not grow up aspiring to be an accountant. I was born in Ghana, a country of 20M+ in West Africa. There, accounting was not a profession kids aspired to, and no role models or adults served as cheerleaders for the profession. When I chose the profession coming out of college, it seemed like a great decision because of the financial rewards I knew the profession would provide if successful. That meant a lot to me because, growing up in Ghana and then moving to Detroit, my family was constrained by finances. I worked various jobs as a teenager to provide for myself and put myself through college. Accounting was going to be my ticket to financial freedom.

I was exposed to accounting at Ohio University by my financial accounting professor, Christine Yost, who encouraged me to pursue a degree in the field. After interning for Deloitte & Touche over the summer, I committed to pursue accounting simply because I saw it as my opportunity/ticket out of poverty.

I started my career with Deloitte & Touche in Detroit. My first client was one of the largest automotive manufacturers in the world. It was an eye-opening experience – the client was sharp, our team was sharp, and I had the hunger to learn. I spent a good portion of my days asking questions and learning from anyone who would speak to me. After three years, I was fortunate enough to have an opportunity to work overseas and join Deloitte’s Banking & Capital Markets Group in London, England.

Since London is a major financial hub, I had varied experiences working with several financial services clients:

private banks, lenders, asset managers, investment banks, etc. Also, I was incredibly fortunate to meet my wife in London.

We returned to Charlotte, NC, in 2018, where we now call home. In 2022, I transitioned from public accounting. Now, I am the Chief Financial Officer at an emerging high-growth company in the human capital management industry.

As a 20-year-old college student, I decided to pursue the accounting profession, hoping hard work would bring me financial freedom. Now, as I look back at my career to date, spanning different countries and various cities, I value the relationships with colleagues, mentors, and clients and the challenge of solving complex problems the most. Whether it was public accounting or now in industry, the accounting profession has given me several opportunities and has challenged me professionally.

Osei Sencherey was licensed as a North Carolina CPA in November 2018. He is the CFO of HCM Unlocked in Charlotte, NC, and a 2023-2026 member of the NCACPA Board of Directors. In 2021, Mr. Sencherey received the AICPA’s Outstanding Young CPA Award in Honor of Maximo Mukelabai.



CPA Certificates Issued

On January 22, 2024, the Board approved the following individuals for North Carolina CPA licensure:

Kristin Elizabeth Agosta	Codey Adam Flickinger	Carol Marie Martin	Amy Marie Swartzfager
Jeremiah Oloruntobi Akinsola	Peter Lind Fromke	Cindy Morales	Whitney Ahyakah Thomas
Erika Rae Alandt	Amanda Marie Gallant	Karyl H. Neal	Kelly Elizabeth Tierney
Blake Madison Bernard	Tracy LeighAnn Helton	Joshua Andrew Nelson	Matthew James Tranholt
Daniel Joshua Bidwick	James Harcourt Hessel	Nathan Anthony Pacello	Leah Nicole Traumuller
Joel Paul Bobe	Marsha Veil Hughes	Carolina Del Carmen Pena	Matthew Russell White
Amy Sofie Borhaug	Kathryn Lee Hull	Jake Walter Petrillo	Allyson Brooke Williams
Andrew Nicholas Brooks	Kaylie Marie Huver	Olivia Paige Pleasant	Christopher Michael Williams
Tyler Clark	Irma Karina Ibarra	Margaret Ann Preston	Omar Jayson Williams
Nicholas Palmer Connell	Crystal Francine Irvin	Teresa Long Pyne	Victoria Janell Williams
Mary Claire Coyne	Joseph John Kelly	Daniel Adam Reinhard	Kelly Suzanne Wilson
Tanesha Shanee’ Crewes	Emma Grace Kerlin	Michael J. Ricker	Kevin Perry Wise
Zachary Elijah Curtis	Marisa Grace Kolanovic	Rebecca Christina Rowe	Garrett Ray Woods
Nupur Niranjana Deshpande	Melody Sue Leekley	David Andrew Salvato	Qi Zhang
Angelina Marie Ebersole	James Kenneth Lehman	Cheryl Volk Seale	
Megan Ashley Enderson	Mirian Adriana Limon Garcia	Shuting Shi	
Yuhe Fan	Kevin McKnight Lynn	John Joseph Spence	

FAQs: Returning Client Records

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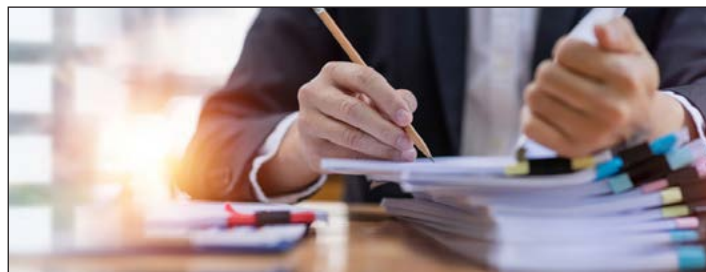
Q. A client asked me for a copy of their records, but are there some items I can exclude?

A. To answer that, we must discuss what you must return to a client. You should return client-provided records (any records provided by or on the client's behalf). Unless you and the client have agreed to the contrary, you should provide the client with a copy of your CPA-prepared records and work products if they relate to a completed and issued work product.

CPA-prepared records include those that you were not explicitly engaged to prepare and are not in the client's records or are otherwise not available to the client.

Examples include adjusting, closing, combining, or consolidating journal entries (including computations supporting such entries) and supporting schedules and documents you proposed or prepared as part of an engagement (for example, an audit). You can withhold those records if the client has not paid for that specific work product.

You can withhold those records if the work product is incomplete, if the records are needed to comply with



professional standards (for example, withholding an audit report due to outstanding audit issues), or if there is threatened or outstanding litigation concerning the engagement or your work.

Q. If I provided a copy of a joint tax return to one spouse, must I also give a copy to the other spouse if requested?

A. Yes, the Board updated this rule in September 2023 to state that in the case of joint individual tax returns, each named taxpayer on the returns is entitled to a copy of the tax returns and supporting schedules from the CPA. CPAs caught between differing parties in separation or divorce proceedings may use this rule to justify providing copies to each spouse.

Successful Uniform CPA Exam Candidates

The following North Carolina candidates passed the Uniform CPA Exam between November 1, 2023, and December 15, 2023:

Michael Steven Ament
Hannah Alexis Bayliff
Mary Elizabeth Heiner Bell
Zachary Lane Berglund
McKenzy W. Bethune
Phillip Graceson Betts
Noah James Bilodeau
Parker Wade Bishop
Skyler Price Bohall
Zachary Shepard Boone
Ashley Nicole Bornkamp
Joseph Clinton Boyle
Joshua Trey Branch
Austin Scott Brooks
Catherine Anne Buchanan
Zackery Stephen Busby
Emma Katherine Chacknes
Christina Elizabeth Chapman
Julian Kevina Codner
Katherine Elizabeth Corn
Raine Michael Craft
Virginia Clayton Dawson
Colburn Gray Ehrhart
Natalie Hardee Erwin
Matthew Stephen Field
Carolyn Ann-Veloria Fields
Codey Adam Flickinger
Colton Thomas Goheen

Michelle Alyssa Goodwin
Reese McCormack Graef
Allison Marie Griffin
Jonathan E. Guevarez-Salgado
Alondo Jachin Hagans
Nicholas Armen Hagopian
Caroline Ann Hale
Nicolas Gabaldon Hamm
Milana Sue Harwick
Hunter MacKenzie Heaton
Tracy LeighAnn Helton
Kara Elizabeth Hunt
Megan Frances Hurley
Crystal Francine Irvin
Natalie Amanda Ivanov
Cathryn Dawn Jones
Nyla Inez Jones
Joseph Chesley King
Alexandra Enright Knott
Alexander Janusz Idasiak
Hannah Claire Leo
Kacie Neal Loye
Michael David Madigan
Nathan Connor McCloskey
David Rodrigo Mittelman
Carson Bennett Nance
Zaynab Rajaa Nasif
Allison Merritt Neal

Catherine Belle Ouimet
Jordan Paige Parks
Sloane Avery Patterson
Jacob Connor Pearson
Connor Steven Pendergrass
Taylor Marie Penwell
Matthew Galen Pierson
Olivia Paige Pleasant
Ryan Douglas Poudrier
Levi Brady Pruett
Matthew James Raynor
Manuel Adan Reyes
Joseph Tucker Robertson
David Andrew Salvato
Bruce Edward Sawyer
Marquis Alexander Schieber
Andrew Robert Schroeder
Brandon William Scott
Janelle Corinne Shipotofsky
Keith Jordan Shockley
Sarah Dalaiah Siddiqui
Miles Hiro Smith
Mitchell Hardin Smith
ShaQuita Rekia Smith
Andrew James Sosnowski
Ashley Nicole Spaulding
Mark Edward Storey
Rosali Su

Christopher A. Thorburn
Joshua Frederick Topper
Jana Mahareth Vargas Diaz
Leslie V. Vazquez-Herrera
Sarah LeeAnn Vellines
Kayla Marie Vidal
Joshua Caleb Vincent
Yijie Wang
Kimberly Lea Ward
Erin Nicole Ware
Lauren Marie Warr
Mikaila Denae Widener
Dotson Tanner Wike
Christopher Michael Williams
Emma Rose Williams
Austin Murray Young
Carol Eunsong Yun
David Hai-En Zhang
Kenny Youngbiao Zheng

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

CPA Certificate Reclassifications

On January 22, 2024, the Board approved the following applications for certificate reinstatement:

Reinstatement

Vicki Carol Anderson, #32211	Concord, NC
Hayxa Escobar, #28253	Ft Lauderdale, FL
Jeffrey Dean Gordon, #20040	Browns Summit, NC
James Winston Harrison, #10369	Winston-Salem, NC
Derrick Clark Hensley, #19048	McLean, VA
Gregory Whorton Johns, #12103	Matthews, NC
Jolieann Elizabeth Kelly, #34517	Rutherford, TN
Cheryl Bostick Marrow, #26258	Huntersville, NC
Jane Harris Pate, #16886	Durham, NC
Colleen Ann Seres, #30185	Dacula, GA
Joseph Kiplan Smith #8818	Ellicott City, MD

Reissuance

On January 22, 2024, the Board approved the following applications for certificate reissuance:

Kane Furman Mason, #42842	Chicago, IL
James Otis McLamb Jr., #19680	Angier, NC
Steffanie Nalan Vaughan, #21241	Greensboro, NC

Inactive Status

Between January 1, 2024, and January 31, 2024, the Board approved the individuals listed below for inactive status:

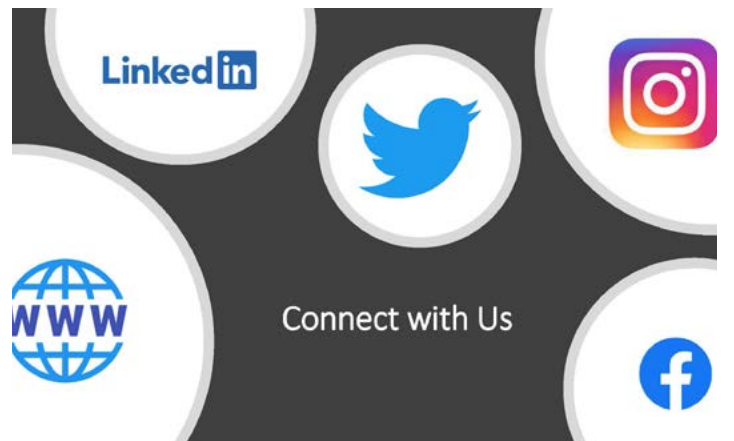
Thomas Michael Abele, #45492	Littleton, CO
Jennifer Lynn Acton, #33825	Mebane, NC
Carolyn Hannaway Albright, #42531	Charlotte, NC
Anna Katherine Allen, #23348	Westfield, WI
Deborah Parrish Barrett Seymour, #45170	Hattiesburg, MS
Daryl E. Booi, #23811	Greensboro, NC
Vernon Boyd Brannon II, #3416	Charlotte, NC
Katherine Council Burckley, #12920	Greensboro, NC
Hillary Beyer Burdette-Sapp, #40454	Asheville, NC
George A. Calvo, #21443	Charlotte, NC
Gilbert Maurice Capps, #3300	Hickory, NC
Susan Lee Chesson, #29232	Raleigh, NC
Natalie Susan Engstrom, #40954	Indian Trail, NC
Ruth Ann Diedrich, #43716	Huntersville, NC
Jennifer Wren Durrett, #37864	Wilmington NC
Michael David Gough, #16099	New York, NY
James Young Greene Jr., #28407	Raleigh, NC
Neville Thomas Hayes, #39711	Lakewood Ranch, FL
John W. Hearn III, #28207	Huntersville, NC
James David Hudson Jr., #23040	King, NC
Joseph Scott Hughes, #13218	Candler, NC
Shan Ismeal Ijaz, #38895	Charlotte, NC
Patricia Jones Klein, #36959	Charlotte, NC
Keila Marie Leverette, #42868	Charlotte, NC
Kathleen Sue Lewis, #39828	Charlotte, NC
Ricky Donald Lyles, #13442	Greensboro, NC
Hollie Key Nelson, #35495	Charlotte, NC
Thomas Key Norris, #2343	Raleigh, NC
Harvey Thomas Ogden III, #33719	Indian Land, SC
Vincent Boyce Oglesby Jr., #16322	Apex, NC
Anita McCoy Pace, #22479	Lillington, NC

Ricci Lee Pelland, #42116	Raleigh, NC
John Givens Pierce, #11616	Asheville, NC
Kent Robert Renner, #22325	Marvin, NC
Susan Hackenberger Roepke, #17307	Raleigh, NC
Brian Gregory Shaw, #31816	Charlotte, NC
Chad Michael Sherin, #38677	Durham, NC
Anne Rhodes Shuford, #16597	Charlotte, NC
Michael Brian Sowinski, #32133	Candler, NC
Deborah Girona Stephenson, #23696	Greensboro, NC
David Scott Thomas, #20659	Matthews, NC
Lisa Ashley Venable, #23864	North Myrtle Beach, SC
Karen J. Vis, #15606	Cumming, GA
Stephen Michael Westfield, #35101	Grand Haven, MI
Ian Eugene Wickline, #44217	Raleigh, NC
Lauren Teague Wierman, #17765	Hilton Head Island, SC
Joni Lynn Yoder, #18549	Winston-Salem, NC

CPA-retired Status

Between January 1, 2024, and January 31, 2024, the Board approved the individuals listed below for CPA-retired status:

Lawrence William Blake, #13304	Fayetteville, NC
Ronald Keith Boyd, #16974	Denver, NC
James Michael Bundy, #19395	Sanford, NC
Glenn Clark Jr., #14293	Winston-Salem, NC
Neil Clark, #15051	Cary, NC
Ann Altman Cummings, #21846	Charlotte, NC
Katherine Dement Edgar, #17934	Chapel Hill, NC
Denise Norman Foutz, #15558	Boone, NC
Richard Pressley Foutz, #16196	Boone, NC
Gary L. Johnson, #19671	Cary, NC
Stuart Richard LeBlanc, #16530	Asheville, NC
Rodney Wayne Lundgren, #15573	Winston-Salem, NC
Martha Dutcher Maiden, #17748	Vilas, NC
Jianming Ni, #38211	Greensboro, NC
Joseph John Oliveti, #46020	Weaverville, NC
Cecilia Riddle Poovey, #23210	Cedar Grove, NC
David Warren Reed, #15770	Charlotte, NC
Edward Neil Renner, #31296	Pinehurst, NC
Robin Bernadette Smith, #20328	Raleigh, NC
Stephanie Stern Al-Zubaidy, #40355	Charlotte, NC
Darrell Peter Van Hoy, #12509	Charlotte, NC
Norman Brant Waters Jr., #10980	Pinehurst, NC
Lori Ann Webb, #22813	Fort Mill, SC





North Carolina State Board of
Certified Public Accountant Examiners
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Phyllis Elliott

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Buck Winslow

Professional Standards

Julia Mayo
Jeffrey Tankard

Other

Legal Counsel
Noel Allen, Esq.

Dates to Remember

Dates, times, and locations are subject to change.

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
July 4, 2024	Office Closed
July 22, 2024	Board Meeting, Raleigh
July 31, 2024	Final Deadline: Individual CPA License Renewal for 2024-2025
Aug. 19, 2024	Board Meeting, Raleigh

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