



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. 4-2024

2024-2025 Individual CPA Certificate Renewal

Renewal Deadline is June 30

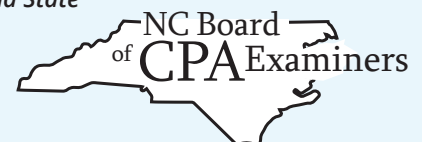
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2024-2025 Individual CPA Certificate Renewal

The Board is putting the finishing touches on the 2024-2025 individual CPA certificate renewal and will notify licensees when it is available.

The certificate renewal will be available only through the Board's portal; if you haven't created your portal account, please do so immediately. Without a user account, you cannot renew your CPA license.

The infographic below includes step-by-step instructions for creating your account; the instructions are also available on the Board's website, <https://nccpaboard.gov>.

When the renewal is available, you will log in to your account, select the pending license, and complete the annual renewal process.

Before starting the renewal, ensure you have a certificate of completion for all courses you will claim to meet the 2024 CPE requirement, including the 50-minute ethics course.

In addition to reporting CPE compliance, you must answer moral character questions, affirm compliance with the Employee Fair Classification Act (EFCA) Public Notice and Disclosure Statement, and attest that you know and understand the North Carolina Accountancy Statutes and Administrative Code, including the rules on professional ethics and conduct.

After answering all questions, you will proceed to the payment page to submit the \$60 license renewal fee. The Board accepts MasterCard, Visa, and American Express. Once payment is complete, you will receive a receipt confirming payment.

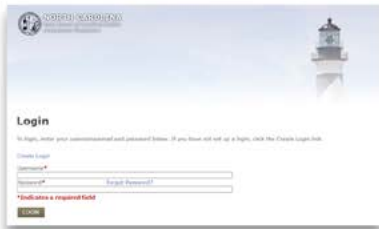
Please contact Buck Winslow, the Board's Licensing Manager, at buckw@nccpabopard.gov with questions about setting up your user account or completing the individual CPA certificate renewal.

Create Your NC State Board of CPA Examiners Account

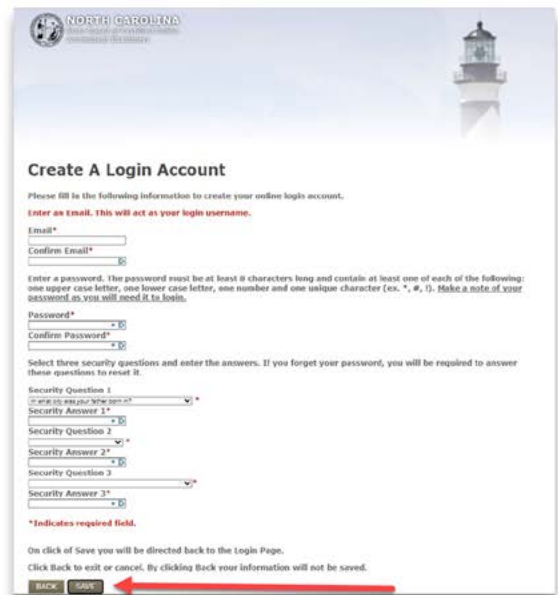
1 Navigate to the NC CPA Board Dashboard

To create your account, click "Create Login."

Do not enter any information in the username or password fields; these fields are for users who have already created an account.

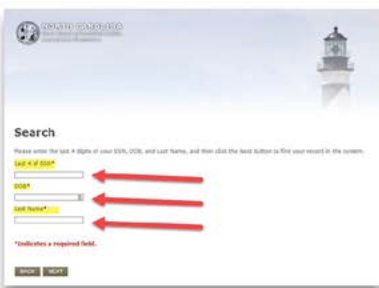


3 Create A Login Account



2 Enter Search Screen Required Fields

On the Search screen, complete the fields, then click Next. If the information you entered matches the information on file with the Board, the "Create a Login Account" screen will display.



After clicking "Save," the system will return you to the login page. The system will not acknowledge that the account was created, but an error message will appear if it was not.

Disciplinary Action

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

NATHANIEL NATHAN MCKENZIE | HOMESTEAD, FL

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 stipulate to the following:

1. Nathaniel Nathan McKenzie, CPA (hereinafter "Respondent"), is the holder of North Carolina Practice Privilege as a Certified Public Accountant.
2. The Board received a complaint from a client ("Complainant") related to the audit and tax services performed by the Respondent firm. The Complainant asserted that the Respondent had performed audit and tax services for the client. The Complainant alleged that the work was poorly performed and that the Respondent had become unreliable and unresponsive.
3. The Board staff obtained the audit report from the client. Following a review of the audit report, the staff requested audit workpapers from the Respondent.
4. The Respondent's workpapers contained numerous and significant deficiencies. Among other things, there was insufficient documentation of audit work identifying testing procedures performed, planned testing objectives, support for transaction testing, or evidence of review of internal controls. Some of the more significant deficiencies include:
 - a. Failure to document audit planning;
 - b. Failure to document preliminary or final analytical procedures;
 - c. Failure to document auditor independence;
 - d. Failure to document engagement acceptance and understanding;
 - e. Failure to document fraud risk identification, or internal control and risk assessments;
 - f. Failure to document the understanding and design of internal controls; and
 - g. Failure to obtain required management representations.
5. The Respondent is licensed in another jurisdiction and has performed only a couple of engagements in the State of North Carolina.

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

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

1. The Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Pursuant to N.C. Gen. Stat. §93-10, the Respondent has utilized a practice privilege to engage with a limited number of clients in the State of North Carolina.
3. The Respondent's audit workpapers are insufficient and indicate a failure to perform all necessary testing and procedures, resulting in a violation of 21 NCAC 08N .0403 (Audit Standards).
4. Per N.C. Gen. Stat. §93-12(9), and also by virtue of the Respondent's consent to this Order, the Respondent is subject to the discipline set forth below.

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

1. The Respondent's practice privilege to perform services in the State of North Carolina is hereby revoked.



2024-2025 Officers Elected

On March 13, 2024, the Board elected officers for the 2024-2025 fiscal year that began April 1, 2024. Gary R. Massey, CPA, was elected President; Bernita W. Demery, CPA, was elected Vice-President; and Jodi K. Kruse, CPA, was elected Secretary-Treasurer. Information about the 2024-2025 officers and other members of the Board is available from the Board's website, <https://nccpaboard.gov/about>.



Gary R. Massey, CPA
President



Bernita W. Demery, CPA
Vice-President



Jodi K. Kruse, CPA
Secretary-Treasurer

30-Month Exam Credit Window

It's official! On March 27, 2024, the Rules Review Commission of the Office of Administrative Hearings approved the Board's request to amend 21 NCAC 08F .0105, *Conditioning Requirements*.

Effective April 1, 2024, North Carolina Exam candidates have 30 months to pass all sections of the Exam. The 30-month "clock" starts on the date the AICPA and NASBA release the score of the first passed section.

Previously, credits earned on passed sections of the CPA Exam expired 18 months from the candidate's sitting date for that section.

If you have questions about the Exam, please contact Phyllis Elliott, the Board's Exam Specialist, at phyllise@nccpaboard.gov.



CPA Certificates Issued

On March 13, 2024, the Board approved the following individuals for North Carolina CPA licensure:


Curtis William Averre
Jordan Matthew Barkley
Joseph Clinton Boyle
John Martin Callinan
Lacy Alexandria Schmidt Chesnutt
Nicole Gabriela Colmenares
Maria Anne Daniel
Kelly Lynn Fort
Trevor Raymond Hahn
Ronnie Harper Jr.
Allison Michelle Ivan
Joseph Chesley King
Alexandra Enright Knott
Spencer Davis Lavender
Brianna Lee Misenheimer
Nicholas William Palmer
Rajendra Pandey
Alec Matthew Pedroza
Connor Steven Pendergrass
Paul Thomas Pradetto
Jeremy Joseph Ricciardella
Nicholas Francis Rios
Stefano Schmalzbauer
Andrew James Sosnowski
Karl William Strittmatter
Sean Michael Tait
Charles Boyle Tompkins Jr.
Kayla Marie Vidal
Jenny Marie Matias Williams
Jonathon Alexander Williams
Kevin Arturo Zuniga

CPA EXAM TESTING AND 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	Approx. 11/02/2024
	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	09/11/2024
	10/01/2024-10/31/2024	10/31/2024	12/11/2024

Dates are tentative and subject to change. Follow @NASBA on X (formerly Twitter) for score release updates.

**Exam data files received after this date will be included in the next scheduled score release.*



Did You Know?

21 NCAC 08M.0105, *Peer Review Requirements*, requires all NC CPA firms enrolled in the AICPA Peer Review Program to participate in the AICPA Facilitated State Board Access Process (FSBA).

The AICPA developed the FSBA to assist firms in complying with state peer review document submission requirements. Firms give permission to provide the results of their peer reviews to state boards of accountancy via the secure FSBA website.

If your NC CPA firm is a Non-Exempt firm for peer review purposes, please make sure the firm complies with 21 NCAC 08M.0105. If you have questions about FSBA, please contact the Board's Executive Director, David R. Nance, CPA, at dnance@nccpaboard.gov.

For more information on the AICPA Peer Review program, please visit <https://us.aicpa.org/interestareas/peerreview>.



Dates to Remember

Dates, times, and locations are subject to change.

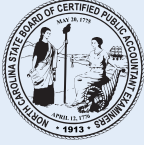
Mar. 29, 2024	Office Closed
Apr. 24, 2024	Board Meeting, Raleigh
May 15, 2024	Individual CPA License Renewal Period Begins
May 20, 2024	Board Meeting, Raleigh
May 27, 2024	Office Closed
June 19, 2024	Office Closed
June 24, 2024	Board Meeting, Raleigh
June 30, 2024	Deadline: Individual CPA License Renewal for 2024-2025
July 4, 2024	Office Closed
July 22, 2024	Board Meeting, Chapel Hill
July 31, 2024	Final Deadline: Individual CPA License Renewal for 2024-2025
August 19, 2024	Board Meeting, Raleigh
Sept. 2, 2024	Office Closed
Sept. 23, 2024	Board Meeting, Hickory



July 22 Meeting Location

The July 22, 2024, Board meeting will be held in Chapel Hill on the UNC-Chapel Hill campus. Specific location information will be posted on the Board's website, <https://nccpaboard.gov/about>.

Board meetings are open to the public and interested parties are encouraged to attend.



State Board of CPA Examiners

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President, Emerald Isle

Bernita Demery, CPA
Vice President, Harrisburg

Jodi K. Kruse, CPA
Secretary-Treasurer, Raleigh

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Member, Raleigh

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Licensing
Alice Grigsby
Cammie Emery
Buck Winslow

Professional Standards
Julia Mayo
Jeffrey Tankard

Other

Legal Counsel
Noel Allen, Esq.

CPA Certificate Reclassifications

Reinstatement

On March 13, 2024, the Board approved the following applications for certificate reinstatement:

Jessica Lea Fine, #42544	Leicester, NC
Cindy Ellen Rosenberg, #34654	New York, NY
Robert Winfred Turner, #16665	Salt Lake City, UT
Stephanie Marie Vorwig, #29310	St. Petersburg, FL

Reissuance

On March 13, 2024, the Board approved the following application for certificate reissuance:

Justin Adam Waller, #34242	Raleigh, NC
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Inactive Status

Between March 1 and March 31, 2024, the Board approved the following applications for inactive status:

Stephen Joseph Barnes, #14407	Rocky Mount, NC
Timothy Wayne Barrier, #25955	Cape Coral, FL
Robert Lester Bean, #14682	Holden Beach, NC
Karin Marie Cavanaugh, #22346	High Point, NC
Thomas E. Doran, #46040	Roswell, GA
Carl Dunne, #42719	Raleigh, NC
Donald McGee Etheridge Jr., #14795	Smyrna, GA
Catherine Ann Gerdes, #20713	Durham, NC
Richard Robert Grace, #15342	Sanford, NC
Brian Paul Hillsinger, #42197	Birmingham, AL
John James House, #11001	Raleigh, NC
Rudy Collins Howard, #13317	Wilmington, NC
Charles Jeffery Perry, #15501	Henderson, NC
George Dean Renfro, #9715	Asheville, NC
Paula Denise Rumsey, #26381	Harrisburg, NC
Michael Glenn Smith, #22496	Pink Hill, NC
Catherine Louise Stipe, #22927	Raleigh, NC
Sean Thomas Woody, #46293	Billings, MT

CPA-retired Status

Between March 1 and March 31, 2024, the Board approved the following applications for CPA-retired status:

R. Todd Allran, #17993	Lincolnton, NC
Lisa Ann Anthony, #17944	Garner, NC
Michele H. Burleson, #18067	Morganton, NC
Thomas David Eiselt, #26305	Charlotte, NC
William Myrick Harward, #2496	Richfield, NC
Rhett Henry Inabinet, #10121	Winston-Salem, NC
Thomas Matthew Myers, #27930	Holden Beach, NC
Mark Norwich, #33055	Locust, NC
Kenneth Donald Smith, #5176	High Point, NC