



North Carolina State Board of Certified Public Accountant Examiners

Public Session Agenda

April 24, 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. March 2024 Financial Statements **(ACTION)**

II. Legislative & Rulemaking Items

A. Rules Review Commission Approved Two Rules **(FYI)**

III. National Organization Items

A. NASBA Committee Updates **(FYI)**

IV. State & Local Organization Items

A. Retired Status Lunch and Learn – Hosted by the NCACPA **(FYI)**

V. Committee Reports

A. Professional Standards Committee **(ACTION)**

B. Professional Education and Applications Committee **(ACTION)**

C. Investment Committee Report **(FYI)**

D. Personnel Committee **(ACTION)**

VI. Executive Staff and Legal Counsel Report

A. Operational Metrics **(FYI)**

B. Executive Staff Report **(FYI)**

VII. Public Comments

VIII. Closed Session

A. Personnel Committee **(ACTION)**

IX. Adjournment



North Carolina State Board of Certified Public Accountant Examiners

PUBLIC SESSION MINUTES March 13, 2024

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; 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, and Buck Winslow, Licensing Manager.

OTHERS IN ATTENDANCE: Mark Sotichcek, CPA, NCACPA COO; Robert Broome, NCACPA Director of Advocacy; Osey Sencherey, CPA, NCACPA Board of Directors; Sallie Craig, CPA; and Sgt. J.D. Rattelade, Raleigh Police Department.

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

CONFLICTS OF INTEREST: Mr. Winstead stated he recused himself from an item on the Professional Standards Committee's agenda.

APPROVAL OF AGENDA: Ms. Lynch moved, and Ms. Demery seconded the motion to approve the amended agenda. The motion passed with six (6) affirmative and zero (0) negative votes.

MINUTES: Ms. Kruse moved, and Mr. Winstead seconded the motion to approve the February 2024 meeting minutes as submitted. The motion passed with six (6) affirmative and zero (0) negative votes.

FINANCIAL AND BUDGETARY ITEMS: Mr. Payseur moved, and Ms. Lynch seconded the motion to approve the February 2024 financial statements as submitted. The motion passed with six (6) affirmative and zero (0) negative votes.

Mr. Nance informed the Board that the auditors would be on-site June 6-10, 2024, for the Board's annual audit.

ELECTION OF 2024-2025 OFFICERS: Mr. Winstead moved, and Mr. Payseur seconded the motion to elect Gary R. Massey, CPA, President; Bernita W. Demery, CPA, Vice President, and Jodi K. Kruse, CPA, Secretary-Treasurer for 2024-2025. The motion passed with six (6) affirmative and zero (0) negative votes.

LEGISLATIVE AND RULEMAKING ITEMS: Ms. Kruse moved, and Ms. Demery seconded the motion to classify all 120 of the Board's rules as necessary. The motion passed with six (6) affirmative and zero (0) negative votes. (Appendix I) Mr. Nance stated that the classification and text of the

rules would be sent to the Office of Administrative Hearings and posted on the Board's website by the close of business on March 13, 2024.

Mr. Nance stated that the Rules Review Commission (RRC) will vote on the amendments to 21 NCAC 08F .0105 (conditioning requirements) and 08F .0401 (work experience) later this month. If the RRC approves the amendments, the rules would likely be effective on April 1, 2024.

NATIONAL ORGANIZATION ITEMS: Ms. Demery moved, and Ms. Kruse seconded the motion to approve the Board's response to the Professional Licensing Task Force survey on alternative pathways to CPA licensure. The motion passed with six (6) affirmative and zero (0) negative votes. (Appendix II)

Mr. Nance reported that NASBA's Executive Director's conference will be held in Nashville, TN the last week in March. In addition to Mr. Nance, Ms. Sanders, and Mr. Trainor, other staff attending the conference include Ms. Hearne-Bogle and Ms. Grigsby.

PROFESSIONAL STANDARDS COMMITTEE REPORT: The Board approved with six (6) affirmative and zero (0) negative votes the following recommendations of the Committee as presented by Mr. Winstead:

Case Nos. C2021197-1, C2021197-2, C2022177, C2022233, and C2022280 - Andrew K. Harris and Andrew Harris, CPA, PLLC - Approve the signed Consent Order. (Appendix III) Mr. Winstead recused himself from this matter and did not participate in the discussion of this matter nor did he vote on this matter.

Case No. C2023225 - Close the case without prejudice.

Case No. C2024001 - Close the case without prejudice.

Case No. C2023163 - Close the case with prejudice.

PROFESSIONAL EDUCATION AND APPLICATIONS COMMITTEE REPORT: The Board approved with six (6) 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:

John Martin Callinan
Madison Taylor Calzon

Trevor Raymond Hahn

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

Curtis William Averre

Jordan Matthew Barkley

Joseph Clinton Boyle
John Martin Callinan
Madison Taylor Calzon
Lacy Alexandria Schmidt Chesnutt
Nicole Gabriela Colmenares
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
Alec Matthew Pedroza
Connor Steven Pendergrass
Paul Thomas Pradetto
Nicholas Francis Rios
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

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

Evelin Isabel Tonkinson, T14350
Katherine Ventre Riveness, T14351
Blake Edward Clark, T14352
Jared Russel Wagner, T14353
Hollie Diane Bancroft, T14354
Carson Matthew Davis, T14355
Matthew Robert Simeone, T14356
Tyler Moothart, T14357
Mark Andrew Rivera, T14358

Omar Ritter, T14359
Stacie Renzella Redelman, T14360
Michele Marie Powell, T14361
Julia A. DuMars, T14362
Mia Janae Bush, T14363
Noah Konieczny Danzig, T14364
Bruce Kevin Cole, T14365
Esther Antonio, T14366
Xiqiang Xing, T14367

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

Maria Anne Daniel
Rajendra Pandey

Jeremy Joseph Ricciardella
Stefano Schmalzbauer

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

Jessica Lea Fine, #42544
Cindy Ellen Rosenberg, #34654

Robert Winfred Turner, #16665
Stephanie Marie Vorwig, #29310

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

Justin Adam Waller, #34242

Letters of Warning - Approve the recension of CPE Letters of Warning previously issued to the following individuals:

Norman Mallone Chandler, #30781

Sean Christopher Radler, #41744

Tiffany Michelle Richter, #32853

Emily Clerc Thompson, #37646

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

Alexander Adams

Jalen Adams

Faith Adesina

Deana Alhorani

Ross Allen

Hailey Amass

Victor Anastacio

Emelia Anderson

Ginger Anderson

Kara Arnold

Alpha Bah

Porter Baldwin

Sydney Baldwin

Alejandro Barreto

Meghan Barrett

Bailey Beatty

Kai Bilotta

Ian Blad

Rachel Blevins

Matthew Boyes

Brodie Brant

Brenna Bray

Tanner Buff

Gilley Bunting

Emily Burke

Austen Cagwin

Anna Caldwell

Heather Carrasco

Darby Cayson

Miranda Chambers

Leonardo Chavez

Audrey Chen

Giovanni Chin-A-Sen

Carson Chrismon

Laura Citty

Paige Cleary

Dylan Coltrane

Rebecca Connolly

Marcos Cordi

Josiah Coyer

Ronald Crawford

Brittany Creech

Sheridan Crissman

Ian Cummings

Jordan Dawson

Phyllis Delk

Olivia Dougherty

Hua Fan

Breanna Fennell

Samuel Fleming

Yaa Fokuo

Katlyn Foster

Danielle Fowler

Emily Franchuk

Ann Francone

Rebecca Frank

Kristin Franklin

Maddalyn Franks

Matthew Goings

George Grier

Stephen Griffin

Michael Hannah

Taylor Harris

Cameron Heath

Emily Helms

Moira Houston

Barry Howell

Andrew Ihle

Grant Jacobson

Cassandra Johnson

Michael Johnson
Robert Jones
Barbara Joyner
Andrew Kelley
Elaine Kluttz
Daniel Koenigsberger
Maxine Kooper
Jennifer Labruno
Riley Lagenor
Thomas Landis
Mia Latine
Emma Lawson
Osvani Ley
Sonia Long
Emily Loudon
Katherine Markow
Mitchell Maurer
Jennifer Maybee
Jacob Meier
Alyssa Michalski
Harrison Moore
Lee-Ann Murphy
Alexander Nam
Kajol Nariani
Ranisha Newbold
Thomas Newman
Tysinger Palmer
Hemangini Parmar
Mayurkumar Patel
Utsav Patel
Leonel Paulin Santiago
Kalejah Pierce
Kennlynn Pressley
Kyle Prestidge
Warren Proper
Yinghan Qiu
Diego Ramos
William Reeves

Darnell Robinson
Jason Rosales
Joshua Rowland
Quin Ruschill
Ahmad Saleem
John Michael Sammons
Evonna Sampedro
Lokesh Satyal
Marie Saunders
Claire Sawyer
Patrick Schaffer
Olivia Schwager
McKenzie Shail
Priyanka Sharma
Melissa Shenton
Dhruvit Sheth
Jonah Shouse
Hunter Simpson
Laura Smith
Mattie Starnes
Mikaela Stroud
Deborah Sweeney
Shayista Syed
Molly Sytz
Jessica Taylor
Annika Thompson
Sara Tinsley
Andrew Toland
Evan Tollison
Kassandra Tomboc
Cadee Warren
Jack Weber
Deborah Whaley
Jamaal White
Christopher Wiginton
Ashlyn Williams
Olivia Wilson

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

Congleton & Martin, CPAs, PLLC
Springs Cove, PLLC

EXECUTIVE STAFF AND LEGAL COUNSEL REPORT: The Board reviewed the February 2024 operational metrics and the Executive Staff Report.

Mr. Nance and Ms. Sanders summarized the results of the Credit Relief Initiative to reinstate expired CPA Exam credits.

Mr. Nance and Ms. Sanders reminded the Board members that their annual Statements of Economic Interest must be completed by April 15, 2024, and advised Mr. Winstead, Ms. Demery, and Mr. Payseur of their ethics education completion deadline.

Mr. Trainor and Mr. Allen provided the Board with a summary of General Assembly actions that may have an impact on occupational licensing boards.

PUBLIC COMMENTS: Mr. Sotichack commented on the NCACPA's recent activities and expressed his appreciation for the strong working relationship between the Board and NCACPA.

Mr. Senchery shared a more in-depth version of his "My CPA Story" that was published in the February *Activity Review*.

ADJOURNMENT: Mr. Winstead moved, and Ms. Demery seconded the motion to adjourn the meeting at 10:48 a.m. The motion passed with six (6) affirmative and zero (0) negative votes.

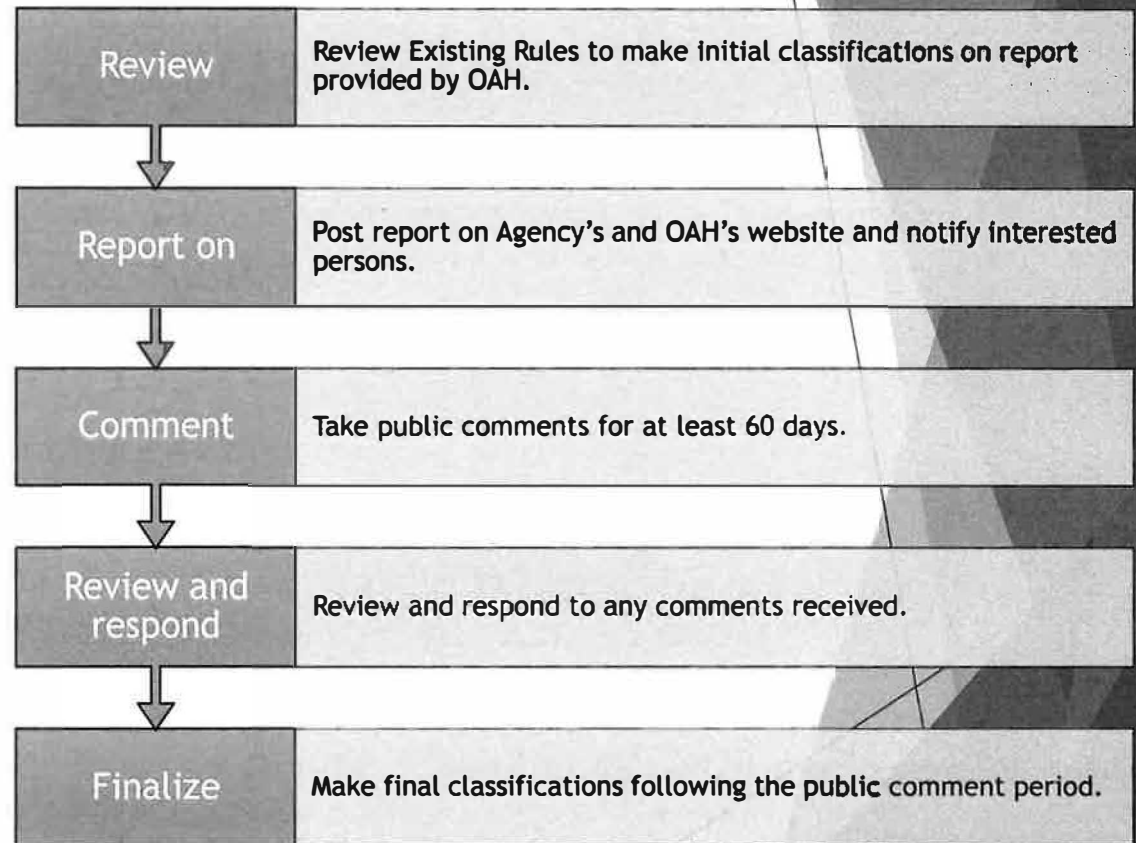
Respectfully submitted:

Attested to by:

David R. Nance, CPA
Executive Director

Gary R. Massey, CPA
President

Step 1: Agency Review



Step 1: Agency Review

Summary of the agency report to RRC

- ▶ The agency will insert the following information in the report for each rule:
 - ▶ The agency's initial classification.
 - ▶ Whether the rule is required to implement or conform to federal law.
 - ▶ If so, the agency must cite the federal law.
 - ▶ The agency's response to all comments.
 - ▶ The agency's final classification of the rule following public comment.

G.S. 150B-21.3A(c)(2) and 26 NCAC 05 .0206.

G.S. 150B-21.3A Report for 21 NCAC 08, Board of Certified Public Accountant Examiners

Agency - Board of Certified Public Accountant Examiners

Comment Period -

Date Submitted to APO - Filled in by RRC staff

Subchapter	Rule Section	Rule Citation	Rule Name	Date and Last Agency Action on the Rule	Agency Determination [150B-21.3A(c)(1)a]	Required to Implement or Conform to Federal Regulation [150B-21.3A(d1)]	Federal Regulation Citation	Public Comment Received [150B-21.3A(c)(1)]	Agency Determination Following Public Comment [150B-21.3A(c)(1)]	RRC Determination of Public Comments [150B-21.3A(c)(2)]	RRC Final Determination of Status of Rule for Report to APO [150B-21.3A(c)(2)]	OAH Next Steps	
SUBCHAPTER 08A DEPARTMENTAL RULES	SECTION .0100 ORGANIZATIONAL RULES	21 NCAC 08A .0101	FORMAL NAME	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. October 28, 2014	Necessary	No		Select One	Necessary	Select One	Select One	Select One	
		21 NCAC 08A .0102	ADDRESS AND PHONE NUMBER	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. October 28, 2014	Necessary	No		Select One	Necessary	Select One	Select One	Select One	
		21 NCAC 08A .0103	OFFICE HOURS	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. October 28, 2014	Necessary	No		Select One	Necessary	Select One	Select One	Select One	
	SECTION .0200 - BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS	21 NCAC 08A .0201	ELECTION OF OFFICERS	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. October 28, 2014	Necessary	No		Select One	Necessary	Select One	Select One	Select One	Select One
		21 NCAC 08A .0203	QUORUM	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. October 28, 2014	Necessary	No		Select One	Necessary	Select One	Select One	Select One	Select One
		21 NCAC 08A .0301	DEFINITIONS	Amended Eff. May 1, 2017	Necessary	No		Select One	Necessary	Select One	Select One	Select One	Select One
	SECTION .0300 - DEFINITIONS	21 NCAC 08A .0307	PUBLIC PRACTICE OF ACCOUNTANCY OR ACCOUNTING	Readopted Eff. February 1, 2016	Necessary	No		Select One	Necessary	Select One	Select One	Select One	Select One
		21 NCAC 08A .0308	HOLDING OUT TO THE PUBLIC	Readopted Eff. February 1, 2016	Necessary	No		Select One	Necessary	Select One	Select One	Select One	Select One
		21 NCAC 08A .0309	CONCENTRATION IN ACCOUNTING	Readopted Eff. February 1, 2016	Necessary	No		Select One	Necessary	Select One	Select One	Select One	Select One
21 NCAC 08A .0310		DIRECT SUPERVISION DEFINED	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. October 28, 2014	Necessary	No		Select One	Necessary	Select One	Select One	Select One	Select One	
SUBCHAPTER 08B RULE MAKING PROCEDURES		SECTION .0100 PETITIONS FOR RULE MAKING	21 NCAC 08B .0101	PETITIONS	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. October 28, 2014	Necessary	No		Select One	Necessary	Select One	Select One	Select One
			21 NCAC 08B .0102	CONTENTS OF PETITION FOR NEW RULE	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. October 28, 2014	Necessary	No		Select One	Necessary	Select One	Select One	Select One
	21 NCAC 08B .0104		CONTENTS OF PETITIONS FOR RULE AMENDMENT OR REPEAL	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. October 28, 2014	Necessary	No		Select One	Necessary	Select One	Select One	Select One	
	21 NCAC 08B .0105	GRANTING OR DENYING PETITIONS	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. October 28, 2014	Necessary	No		Select One	Necessary	Select One	Select One	Select One	Select One	
	SECTION .0200 - NOTICE	21 NCAC 08B .0202	MAILING LIST	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. October 28, 2014	Necessary	No		Select One	Necessary	Select One	Select One	Select One	
	SECTION .0300 HEARINGS	21 NCAC 08B .0304	ORAL PRESENTATION	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. October 28, 2014	Necessary	No		Select One	Necessary	Select One	Select One	Select One	Select One
		21 NCAC 08B .0307	CONTROL OF RULE MAKING HEARINGS	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. October 28, 2014	Necessary	No		Select One	Necessary	Select One	Select One	Select One	Select One
	SECTION .0500 DECLARATORY RULINGS	21 NCAC 08B .0501	REQUEST FOR DECLARATORY RULING	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. October 28, 2014	Necessary	No		Select One	Necessary	Select One	Select One	Select One	Select One
		21 NCAC 08B .0502	CONTENTS OF REQUEST	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. October 28, 2014	Necessary	No		Select One	Necessary	Select One	Select One	Select One	Select One
21 NCAC 08B .0503		REFUSAL TO ISSUE DECLARATORY RULING	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. October 28, 2014	Necessary	No		Select One	Necessary	Select One	Select One	Select One	Select One	
21 NCAC 08B .0507		CIRCUMSTANCES	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. October 28, 2014	Necessary	No		Select One	Necessary	Select One	Select One	Select One	Select One	

G.S. 150B-21.3A Report for 21 NCAC 08, Board of Certified Public Accountant Examiners

Agency - Board of Certified Public Accountant Examiners

Comment Period -

Date Submitted to APO - Filled in by RRC staff

Subchapter	Rule Section	Rule Citation	Rule Name	Date and Last Agency Action on the Rule	Agency Determination [150B-21.3A(c)(1)a]	Required to Implement or Conform to Federal Regulation [150B-21.3A(d1)]	Federal Regulation Citation	Public Comment Received [150B-21.3A(c)(1)]	Agency Determination Following Public Comment [150B-21.3A(c)(1)]	RRC Determination of Public Comments [150B-21.3A(c)(2)]	RRC Final Determination of Status of Rule for Report to APO [150B-21.3A(c)(2)]	OAH Next Steps		
		21 NCAC 08B .0508	REQUESTS FOR INFORMAL OPINIONS	Readopted Eff. February 1, 2016	Necessary	No		Select One	Necessary	Select One	Select One	Select One		
SUBCHAPTER 8C CONTESTED CASES	SECTION .0100 PROCEDURE IN CONTESTED CASES	21 NCAC 08C .0103	ADDITIONAL INFORMATION ON NOTICES OF HEARINGS	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. October 28, 2014	Necessary	No		Select One	Necessary	Select One	Select One	Select One		
		21 NCAC 08C .0104	WRITTEN PETITION FOR INTERVENTION	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. October 28, 2014	Necessary	No		Select One	Necessary	Select One	Select One	Select One	Select One	
		21 NCAC 08C .0105	NOTICE OF ALLOWANCE OR DENIAL OF PETITION TO INTERVENE	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. October 28, 2014	Necessary	No		Select One	Necessary	Select One	Select One	Select One	Select One	
		21 NCAC 08C .0107	DISQUALIFICATION OF BOARD MEMBER	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. October 28, 2014	Necessary	No		Select One	Necessary	Select One	Select One	Select One	Select One	
		21 NCAC 08C .0108	AFFIDAVIT OF DISQUALIFICATION	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. October 28, 2014	Necessary	No		Select One	Necessary	Select One	Select One	Select One	Select One	
		21 NCAC 08C .0109	FILING AFFIDAVIT OF DISQUALIFICATION	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. October 28, 2014	Necessary	No		Select One	Necessary	Select One	Select One	Select One	Select One	
		21 NCAC 08C .0110	DETERMINATION OF DISQUALIFICATION	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. October 28, 2014	Necessary	No		Select One	Necessary	Select One	Select One	Select One	Select One	Select One
		21 NCAC 08C .0111	NEW HEARING AFTER DISQUALIFICATION	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. October 28, 2014	Necessary	No		Select One	Necessary	Select One	Select One	Select One	Select One	Select One
		21 NCAC 08C .0114	PRE HEARING CONFERENCE	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. October 28, 2014	Necessary	No		Select One	Necessary	Select One	Select One	Select One	Select One	Select One
		21 NCAC 08C .0115	PURPOSES OF A PRE HEARING CONFERENCE	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. October 28, 2014	Necessary	No		Select One	Necessary	Select One	Select One	Select One	Select One	Select One
		21 NCAC 08C .0116	NOTICE OF PRE HEARING CONFERENCE	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. October 28, 2014	Necessary	No		Select One	Necessary	Select One	Select One	Select One	Select One	Select One
		21 NCAC 08C .0118	CONTINUANCES	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. October 28, 2014	Necessary	No		Select One	Necessary	Select One	Select One	Select One	Select One	Select One
		21 NCAC 08C .0121	SERVICE OF SUBPOENAS	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. October 28, 2014	Necessary	No		Select One	Necessary	Select One	Select One	Select One	Select One	Select One
		21 NCAC 08C .0122	OBJECTIONS TO SUBPOENAS	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. October 28, 2014	Necessary	No		Select One	Necessary	Select One	Select One	Select One	Select One	Select One
		21 NCAC 08C .0123	RESPONSES TO OBJECTIONS TO SUBPOENAS	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. October 28, 2014	Necessary	No		Select One	Necessary	Select One	Select One	Select One	Select One	Select One
		21 NCAC 08C .0124	HEARINGS ON SUBPOENA CHALLENGES	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. October 28, 2014	Necessary	No		Select One	Necessary	Select One	Select One	Select One	Select One	Select One
21 NCAC 08C .0125	RECORDS OF CONTESTED CASES	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. October 28, 2014	Necessary	No		Select One	Necessary	Select One	Select One	Select One	Select One	Select One		
21 NCAC 08C .0126	HEARING EXHIBITS	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. October 28, 2014	Necessary	No		Select One	Necessary	Select One	Select One	Select One	Select One	Select One		

G.S. 150B-21.3A Report for 21 NCAC 08, Board of Certified Public Accountant Examiners

Agency - Board of Certified Public Accountant Examiners

Comment Period -

Date Submitted to APO - Filled in by RRC staff

Subchapter	Rule Section	Rule Citation	Rule Name	Date and Last Agency Action on the Rule	Agency Determination [150B-21.3A(c)(1)a]	Required to Implement or Conform to Federal Regulation [150B-21.3A(d1)]	Federal Regulation Citation	Public Comment Received [150B-21.3A(c)(1)]	Agency Determination Following Public Comment [150B-21.3A(c)(1)]	RRC Determination of Public Comments [150B-21.3A(c)(2)]	RRC Final Determination of Status of Rule for Report to APO [150B-21.3A(c)(2)]	OAH Next Steps
SUBCHAPTER 08F - REQUIREMENTS FOR CERTIFIED PUBLIC ACCOUNTANT EXAMINATION AND CERTIFICATE APPLICANTS	SECTION .0100 - GENERAL PROVISIONS	21 NCAC 08F .0101	TIME AND PLACE OF CPA EXAMINATIONS	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. October 28, 2014	Necessary	No		Select One	Necessary	Select One	Select One	Select One
		21 NCAC 08F .0102	TYPE OF CPA EXAMINATION	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. October 28, 2014	Necessary	No		Select One	Necessary	Select One	Select One	Select One
		21 NCAC 08F .0103	FILING OF EXAMINATION APPLICATIONS AND FEES	Amended Eff. September 1, 2023	Necessary	No		Select One	Necessary	Select One	Select One	Select One
		21 NCAC 08F .0105	CONDITIONING REQUIREMENTS	Amended Eff. September 1, 2023	Necessary	No		Select One	Necessary	Select One	Select One	Select One
		21 NCAC 08F .0106	GRANTING EXAMINATION CREDIT FROM OTHER JURISDICTIONS	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. October 28, 2014	Necessary	No		Select One	Necessary	Select One	Select One	Select One
		21 NCAC 08F .0107	COMMUNICATION OF RESULTS OF CPA EXAMINATIONS	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. October 28, 2014	Necessary	No		Select One	Necessary	Select One	Select One	Select One
		21 NCAC 08F .0111	INELIGIBILITY DUE TO VIOLATION OF ACCOUNTANCY ACT	Readopted Eff. February 1, 2016	Necessary	No		Select One	Necessary	Select One	Select One	Select One
	21 NCAC 08F .0113	CANDIDATE'S REQUEST TO REVIEW CPA EXAMINATION	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. October 28, 2014	Necessary	No		Select One	Necessary	Select One	Select One	Select One	
	SECTION .0300 EDUCATIONAL REQUIREMENTS FOR EXAMINATION	21 NCAC 08F .0302	EDUCATION AND WORK EXPERIENCE REQUIRED PRIOR TO CPA EXAM	Readopted Eff. February 1, 2016	Necessary	No		Select One	Necessary	Select One	Select One	Select One
		21 NCAC 08F .0303	SEMESTER HOUR EQUIVALENT	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. October 28, 2014	Necessary	No		Select One	Necessary	Select One	Select One	Select One
	SECTION .0400 - EXPERIENCE	21 NCAC 08F .0401	WORK EXPERIENCE REQUIRED OF CANDIDATES FOR CPA CERTIFICATION	Amended Eff. September 1, 2023	Necessary	No		Select One	Necessary	Select One	Select One	Select One
		21 NCAC 08F .0409	SATISFACTION OF EXPERIENCE REQUIREMENT BY TEACHING	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. October 28, 2014	Necessary	No		Select One	Necessary	Select One	Select One	Select One
		21 NCAC 08F .0410	EDUCATION REQUIRED OF CANDIDATES FOR CPA CERTIFICATION	Amended Eff. September 1, 2023	Necessary	No		Select One	Necessary	Select One	Select One	Select One
SECTION .0500 APPLICATIONS FOR CERTIFICATES	21 NCAC 08F .0502	APPLICATION FOR CPA CERTIFICATE	Amended Eff. February 1, 2018	Necessary	No		Select One	Necessary	Select One	Select One	Select One	
	21 NCAC 08F .0504	CANDIDATES' ACCOUNTANCY LAW COURSE REQUIREMENT	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. October 28, 2014	Necessary	No		Select One	Necessary	Select One	Select One	Select One	
SUBCHAPTER 8G CONTINUING PROFESSIONAL EDUCATION (CPE)	SECTION .0400 - CPE REQUIREMENTS	21 NCAC 08G .0401	CPE REQUIREMENTS FOR CPAS	Amended Eff. January 1, 2020	Necessary	No		Select One	Necessary	Select One	Select One	Select One
		21 NCAC 08G .0403	QUALIFICATION OF CPE SPONSORS	Amended Eff. January 1, 2020	Necessary	No		Select One	Necessary	Select One	Select One	Select One
		21 NCAC 08G .0404	REQUIREMENTS FOR CPE CREDIT	Amended Eff. January 1, 2020	Necessary	No		Select One	Necessary	Select One	Select One	Select One
		21 NCAC 08G .0406	COMPLIANCE WITH CPE REQUIREMENTS	Amended Eff. January 1, 2020	Necessary	No		Select One	Necessary	Select One	Select One	Select One
		21 NCAC 08G .0409	COMPUTATION OF CPE CREDITS	Amended Eff. January 1, 2020	Necessary	No		Select One	Necessary	Select One	Select One	Select One
SUBCHAPTER 08H - RECIPROCITY		21 NCAC 08H .0101	RECIPROCAL CERTIFICATES	Amended Eff. September 1, 2023	Necessary	No		Select One	Necessary	Select One	Select One	Select One
		21 NCAC 08H .0102	TEMPORARY PERMIT	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. October 28, 2014	Necessary	No		Select One	Necessary	Select One	Select One	Select One
		21 NCAC 08H .0104	NOTICE TO BOARD OF DISCIPLINE BY OTHER AGENCY	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. October 28, 2014	Necessary	No		Select One	Necessary	Select One	Select One	Select One

G.S. 150B-21.3A Report for 21 NCAC 08, Board of Certified Public Accountant Examiners

Agency - Board of Certified Public Accountant Examiners

Comment Period -

Date Submitted to APO - Filled in by RRC staff

Subchapter	Rule Section	Rule Citation	Rule Name	Date and Last Agency Action on the Rule	Agency Determination [150B-21.3A(c)(1)a]	Required to Implement or Conform to Federal Regulation [150B-21.3A(d1)]	Federal Regulation Citation	Public Comment Received [150B-21.3A(c)(1)]	Agency Determination Following Public Comment [150B-21.3A(c)(1)]	RRC Determination of Public Comments [150B-21.3A(c)(2)]	RRC Final Determination of Status of Rule for Report to APO [150B-21.3A(c)(2)]	OAH Next Steps
SUBCHAPTER 08I REVOCAION OF CERTIFICATES AND OTHER DISCIPLINARY ACTION		21 NCAC 08I .0101	DISCIPLINARY ACTION	Amended Eff. May 1, 2017	Necessary	No		Select One	Necessary	Select One	Select One	Select One
		21 NCAC 08I .0102	PROCEDURE WHEN PETITION AGAINST BOARD MEMBER OR EMPLOYEE	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. October 28, 2014	Necessary	No		Select One	Necessary	Select One	Select One	Select One
		21 NCAC 08I .0104	MODIFICATION OF DISCIPLINE	Readopted Eff. February 1, 2016	Necessary	No		Select One	Necessary	Select One	Select One	Select One
		21 NCAC 08I .0105	REVOCAION OF CERTIFICATES	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. October 28, 2014	Necessary	No		Select One	Necessary	Select One	Select One	Select One
SUBCHAPTER 08J – RENEWALS AND REGISTRATIONS	SECTION .0100 - RENEWALS AND REGISTRATIONS	21 NCAC 08J .0101	ANNUAL RENEWAL OF CERTIFICATE, FORFEITURE, AND REAPPLICATION	Readopted Eff. February 1, 2016	Necessary	No		Select One	Necessary	Select One	Select One	Select One
		21 NCAC 08J .0105	INACTIVE STATUS: CHANGE OF STATUS	Readopted Eff. February 1, 2016	Necessary	No		Select One	Necessary	Select One	Select One	Select One
		21 NCAC 08J .0106	FORFEITURE OF CERTIFICATE AND REISSUANCE	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. October 28, 2014	Necessary	No		Select One	Necessary	Select One	Select One	Select One
		21 NCAC 08J .0107	MAILING ADDRESSES OF CERTIFICATE HOLDERS AND CPA FIRMS	Readopted Eff. February 1, 2016	Necessary	No		Select One	Necessary	Select One	Select One	Select One
		21 NCAC 08J .0108	CPA FIRM REGISTRATION	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. October 28, 2014	Necessary	No		Select One	Necessary	Select One	Select One	Select One
		21 NCAC 08J .0109	CPA FIRM PRACTICE PRIVILEGE NOTIFICATION	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. October 28, 2014	Necessary	No		Select One	Necessary	Select One	Select One	Select One
		21 NCAC 08J .0110	REGISTRATION FEES	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. October 28, 2014	Necessary	No		Select One	Necessary	Select One	Select One	Select One
		21 NCAC 08J .0111	COMPLIANCE WITH CPA FIRM REGISTRATION	Readopted Eff. February 1, 2016	Necessary	No		Select One	Necessary	Select One	Select One	Select One
		21 NCAC 08J .0112	RETIRED STATUS - CHANGE OF STATUS	Eff. September 1, 2023	Necessary	No		Select One	Necessary	Select One	Select One	Select One
	SUBCHAPTER 08K - PROFESSIONAL CORPORATIONS AND PROFESSIONAL LIMITED LIABILITY COMPANIES	SECTION .0100 - GENERAL PROVISIONS	21 NCAC 08K .0104	REGISTRATION AND RENEWAL	Amended Eff. March 1, 2020	Necessary	No		Select One	Necessary	Select One	Select One
21 NCAC 08K .0105			SUPPLEMENTAL REPORTS	Amended Eff. March 1, 2020	Necessary	No		Select One	Necessary	Select One	Select One	Select One
		SECTION .0200 PRACTICE PROCEDURES OF PROFESSIONAL CORPORATIONS AND PROFESSIONAL LIMITED LIABILITY COMPANIES	21 NCAC 08K .0201	CORPORATE AND PROFESSIONAL LIMITED LIABILITY COMPANY NAMES	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. October 28, 2014	Necessary	No		Select One	Necessary	Select One	Select One
	SECTION .0300 - REGISTERED LIMITED LIABILITY PARTNERSHIPS	21 NCAC 08K .0301	REGISTERED LIMITED LIABILITY PARTNERSHIPS	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. October 28, 2014	Necessary	No		Select One	Necessary	Select One	Select One	Select One
SUBCHAPTER 08M - STATE QUALITY REVIEW PROGRAM	SECTION .0100 GENERAL SQR REQUIREMENTS	21 NCAC 08M .0105	PEER REVIEW REQUIREMENTS	Amended Eff. September 1, 2023	Necessary	No		Select One	Necessary	Select One	Select One	Select One
		21 NCAC 08M .0106	COMPLIANCE	Readopted Eff. February 1, 2016	Necessary	No		Select One	Necessary	Select One	Select One	Select One
		21 NCAC 08M .0107	ETHICAL DUTIES OF REVIEWER	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. October 28, 2014	Necessary	No		Select One	Necessary	Select One	Select One	Select One
SUBCHAPTER 08N – PROFESSIONAL ETHICS AND CONDUCT	SECTION .0100 - SCOPE AND APPLICABILITY	21 NCAC 08N .0101	SCOPE OF THESE RULES	Readopted Eff. February 1, 2016	Necessary	No		Select One	Necessary	Select One	Select One	Select One

G.S. 150B-21.3A Report for 21 NCAC 08, Board of Certified Public Accountant Examiners

Agency - Board of Certified Public Accountant Examiners

Comment Period -

Date Submitted to APO - Filled in by RRC staff

Subchapter	Rule Section	Rule Citation	Rule Name	Date and Last Agency Action on the Rule	Agency Determination [150B-21.3A(c)(1)a]	Required to Implement or Conform to Federal Regulation [150B-21.3A(d1)]	Federal Regulation Citation	Public Comment Received [150B-21.3A(c)(1)]	Agency Determination Following Public Comment [150B-21.3A(c)(1)]	RRC Determination of Public Comments [150B-21.3A(c)(2)]	RRC Final Determination of Status of Rule for Report to APO [150B-21.3A(c)(2)]	OAH Next Steps
		21 NCAC 08N .0102	APPLICABILITY AND ORGANIZATION OF RULES	Readopted Eff. February 1, 2016	Necessary	No		Select One	Necessary	Select One	Select One	Select One
		21 NCAC 08N .0103	RESPONSIBILITY FOR COMPLIANCE BY OTHERS	Readopted Eff. February 1, 2016	Necessary	No		Select One	Necessary	Select One	Select One	Select One
	SECTION .0200 - RULES APPLICABLE TO ALL CPAs	21 NCAC 08N .0201	INTEGRITY	Readopted Eff. February 1, 2016	Necessary	No		Select One	Necessary	Select One	Select One	Select One
		21 NCAC 08N .0202	DECEPTIVE CONDUCT PROHIBITED	Readopted Eff. February 1, 2016	Necessary	No		Select One	Necessary	Select One	Select One	Select One
		21 NCAC 08N .0203	DISCREDITABLE CONDUCT PROHIBITED	Amended Eff. May 1, 2017	Necessary	No		Select One	Necessary	Select One	Select One	Select One
		21 NCAC 08N .0204	DISCIPLINE BY FEDERAL AND STATE AUTHORITIES	Readopted Eff. February 1, 2016	Necessary	No		Select One	Necessary	Select One	Select One	Select One
		21 NCAC 08N .0205	CONFIDENTIALITY	Amended Eff. September 1, 2023	Necessary	No		Select One	Necessary	Select One	Select One	Select One
		21 NCAC 08N .0206	COOPERATION WITH BOARD INQUIRY	Readopted Eff. February 1, 2016	Necessary	No		Select One	Necessary	Select One	Select One	Select One
		21 NCAC 08N .0207	VIOLATION OF TAX LAWS	Readopted Eff. February 1, 2016	Necessary	No		Select One	Necessary	Select One	Select One	Select One
		21 NCAC 08N .0208	REPORTING CONVICTIONS, JUDGMENTS, AND DISCIPLINARY ACTIONS	Amended Eff. May 1, 2017	Necessary	No		Select One	Necessary	Select One	Select One	Select One
		21 NCAC 08N .0209	ACCOUNTING PRINCIPLES	Amended Eff. September 1, 2023	Necessary	No		Select One	Necessary	Select One	Select One	Select One
		21 NCAC 08N .0211	RESPONSIBILITIES IN TAX PRACTICE	Amended Eff. September 1, 2023	Necessary	No		Select One	Necessary	Select One	Select One	Select One
		21 NCAC 08N .0212	COMPETENCE	Readopted Eff. February 1, 2016	Necessary	No		Select One	Necessary	Select One	Select One	Select One
		21 NCAC 08N .0213	OTHER RULES	Readopted Eff. February 1, 2016	Necessary	No		Select One	Necessary	Select One	Select One	Select One
		21 NCAC 08N .0214	OUTSOURCING TO THIRD-PARTY PROVIDERS	Readopted Eff. February 1, 2016	Necessary	No		Select One	Necessary	Select One	Select One	Select One
		21 NCAC 08N .0215	INTERNATIONAL FINANCIAL ACCOUNTING STANDARDS	Amended Eff. September 1, 2023	Necessary	No		Select One	Necessary	Select One	Select One	Select One
		SECTION .0300 - RULES APPLICABLE TO ALL CPAs WHO USE THE CPA TITLE IN OFFERING OR RENDERING PRODUCTS OR SERVICES TO CLIENTS	21 NCAC 08N .0301	PROFESSIONAL JUDGMENT	Readopted Eff. February 1, 2016	Necessary	No		Select One	Necessary	Select One	Select One
	21 NCAC 08N .0302		FORMS OF PRACTICE	Readopted Eff. February 1, 2016	Necessary	No		Select One	Necessary	Select One	Select One	Select One
	21 NCAC 08N .0303		OBJECTIVITY AND CONFLICTS OF INTEREST	Readopted Eff. February 1, 2016	Necessary	No		Select One	Necessary	Select One	Select One	Select One
	21 NCAC 08N .0304		CONSULTING SERVICES STANDARDS	Amended Eff. September 1, 2023	Necessary	No		Select One	Necessary	Select One	Select One	Select One
	21 NCAC 08N .0305		RETENTION OF CLIENT RECORDS	Amended Eff. September 1, 2023	Necessary	No		Select One	Necessary	Select One	Select One	Select One
	21 NCAC 08N .0306		ADVERTISING OR OTHER FORMS OF SOLICITATION	Readopted Eff. February 1, 2016	Necessary	No		Select One	Necessary	Select One	Select One	Select One
	21 NCAC 08N .0307		CPA FIRM NAMES	Amended Eff. September 1, 2023	Necessary	No		Select One	Necessary	Select One	Select One	Select One
	21 NCAC 08N .0308		VALUATION SERVICES STANDARDS	Amended Eff. September 1, 2023	Necessary	No		Select One	Necessary	Select One	Select One	Select One
	21 NCAC 08N .0309		PERSONAL FINANCIAL PLANNING SERVICES	Amended Eff. September 1, 2023	Necessary	No		Select One	Necessary	Select One	Select One	Select One
	SECTION .0400 - RULES APPLICABLE TO CPAs PERFORMING ATTEST SERVICES	21 NCAC 08N .0401	PUBLIC RELIANCE	Readopted Eff. February 1, 2016	Necessary	No		Select One	Necessary	Select One	Select One	Select One
		21 NCAC 08N .0402	INDEPENDENCE	Readopted Eff. February 1, 2016	Necessary	No		Select One	Necessary	Select One	Select One	Select One
		21 NCAC 08N .0403	AUDITING STANDARDS	Amended Eff. September 1, 2023	Necessary	No		Select One	Necessary	Select One	Select One	Select One
		21 NCAC 08N .0404	ACCOUNTING AND REVIEW SERVICES STANDARDS	Amended Eff. September 1, 2023	Necessary	No		Select One	Necessary	Select One	Select One	Select One
		21 NCAC 08N .0405	GOVERNMENTAL ACCOUNTING STANDARDS	Amended Eff. September 1, 2023	Necessary	No		Select One	Necessary	Select One	Select One	Select One
		21 NCAC 08N .0406	ATTESTATION STANDARDS	Amended Eff. September 1, 2023	Necessary	No		Select One	Necessary	Select One	Select One	Select One
		21 NCAC 08N .0408	PEER REVIEW STANDARDS	Readopted Eff. February 1, 2016	Necessary	No		Select One	Necessary	Select One	Select One	Select One

G.S. 150B-21.3A Report for 21 NCAC 08, Board of Certified Public Accountant Examiners

Agency - Board of Certified Public Accountant Examiners

Comment Period -

Date Submitted to APO - Filled in by RRC staff

Subchapter	Rule Section	Rule Citation	Rule Name	Date and Last Agency Action on the Rule	Agency Determination [150B-21.3A(c)(1)a]	Required to Implement or Conform to Federal Regulation [150B-21.3A(d1)]	Federal Regulation Citation	Public Comment Received [150B-21.3A(c)(1)]	Agency Determination Following Public Comment [150B-21.3A(c)(1)]	RRC Determination of Public Comments [150B-21.3A(c)(2)]	RRC Final Determination of Status of Rule for Report to APO [150B-21.3A(c)(2)]	OAH Next Steps
		21 NCAC 08N .0409	GOVERNMENT AUDITING STANDARDS	Amended Eff. September 1, 2023	Necessary	No		Select One	Necessary	Select One	Select One	Select One
		21 NCAC 08N .0410	INTERNATIONAL STANDARDS ON AUDITING	Amended Eff. September 1, 2023	Necessary	No		Select One	Necessary	Select One	Select One	Select One
		21 NCAC 08N .0411	AUDITS SUBJECT TO THE SINGLE AUDIT ACT	Eff. September 1, 2023	Necessary	No		Select One	Necessary	Select One	Select One	Select One
		21 NCAC 08N .0412	FORENSIC SERVICES	Eff. September 1, 2023	Necessary	No		Select One	Necessary	Select One	Select One	Select One



North Carolina State Board of Certified Public Accountant Examiners

March 13, 2024

Professional Licensure Task Force
 Uniform Accountancy Act Committee
 NASBA
 150 Fourth Avenue North
 Nashville, TN 37219

via email: PLTF@nasba.org

Dear Task Force and Committee Members:

The North Carolina State Board of CPA Examiners (Board) supports growing the CPA profession and working on ways to eliminate barriers for candidates regarding licensure while also ensuring the technical competency of individuals receiving their CPA certificate to uphold our central regulatory function to protect the public.

As presented, the structured experiential learning program would provide for education, documented experience, and other elements that would provide an equivalent path to licensure without needing a fifth year to complete a 150-hour education program that would appear on an accredited transcript. Conceptually, this additional path would include education and experience components that would measure an individual's competency to be licensed as a CPA and would be considered equivalent to the current 150-hour pathway.

Regarding any alternative pathway, the Board must consider the legislative mandates it must adhere to and that provide the basic framework for developing its rules.

Chapter 93 of the North Carolina General Statutes (NCGS) provides the basic framework for Certified Public Accountants. Specifically, regarding the requirement for 150 hours of education necessary for licensure, NCGS 93-12(5)(a) states:

To be eligible to receive a certificate of qualification to practice as a certified public accountant, a person shall submit evidence satisfactory to the Board that:

- a. The person has completed 150 semester hours and received a bachelor's degree with a concentration in accounting and other courses that the Board may require from a college or university that is accredited by a regional accrediting association or from a college or university determined by the Board to have standards that are substantially equivalent to those of a regionally accredited institution.*

Additionally, Board rule 21 NCAC 08F. 0302 specifies the Education and Work Experience Required Prior to the CPA Exam:

- (a) Applicants who intend to demonstrate their possession of sufficient education to become a CPA by showing that they possess a bachelor's degree shall submit official transcripts with their application to take the CPA examination. Official transcripts shall show the grades the applicant received on courses completed and shall also show degrees awarded. An official transcript bears the seal of the school and the signature of the registrar or assistant registrar.*

As noted in the statutory reference, North Carolina has substantial equivalency language; however, the substantial equivalency references education "from a college or university determined by the Board to

have standards that are substantially equivalent to those of a regionally accredited institution.” The Board’s rules speak to the documentation required to support this education as an official transcript.

In the conceptual framework of the structured experiential learning program, the credit hours discussed under the new model would appear to be granted for “education” outside of the college or university environment. Accordingly, credit hours earned would not be on an official transcript from a regionally accredited institution. As such, the Board does not believe North Carolina would be allowed to accept such credits as the statute is currently written.

The Board also had some fundamental concerns with the proposed structure:

- Oversight – Oversight of this new learning program would be outside the current educational structure and could lend itself to inconsistency in defining learning objectives and measuring outcomes. This is not only a disadvantage to the profession but also to candidates, as they may not receive comparable training through the learning program.
- Effectiveness – Measuring the learning program's effectiveness may take years to track to determine success and if it really is a viable alternative pathway. Measuring outcomes would require data collection and analysis, which could be costly and require extensive labor.
- Unnecessary complexity – Given that current educational systems exist to provide the needed education for candidates--and the educational system is equipped to instruct students and provide feedback on competency through the issuance of grades that are reflected on official transcripts--is there a need to create a layered system of learning for newly licensed CPAs?
- Duplicative efforts – The ELE program has been put in motion with a similar objective. Do we need to continue to build programs outside of an existing framework?

It is the general thought of the Board that the current requirements outlined in North Carolina’s General Statutes and supported by Board rules are designed to ensure that candidates successfully pass the CPA Exam and have the requisite skill set to be competent newly licensed CPAs. The Board stands committed to its current requirements; however, it understands that, for some candidates, there are barriers to meeting the 150-hour requirement, especially if they choose not to pursue a master’s level accounting program.

Any proposed model must focus on the ultimate objective--better preparing the candidates to pass the CPA exam. As the education model has changed due to the 150-hour requirement, calls to replace the additional educational requirement through additional work experience simply do not address whether candidates taking this alternate pathway would be better prepared to pass the Exam. Perhaps the focus should be on the course content and the betterment of the student in preparation for both passing the CPA exam and being prepared for the work environment.

The Board appreciates the opportunity to provide feedback on this important matter impacting the CPA profession. We will continue to monitor the developments in this area and their feasibility for North Carolina CPA licensure candidates.

Sincerely,


Gary R. Massey (Mar 13, 2024 1:51:10 EDT)

Gary R. Massey, CPA
Board President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #s C2021197-1/2; C2022177; C2022233; and C2022280

IN THE MATTER OF:

Andrew K. Harris, CPA #27787

Andrew Harris, CPA, PLLC

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. Andrew K. Harris, CPA (hereinafter "Respondent"), is the holder of North Carolina certificate number 27787 as a Certified Public Accountant.
2. Andrew Harris, CPA, PLLC (hereinafter "Respondent Firm"), is a registered certified public accounting firm in North Carolina. Hereinafter, the Respondent and the Respondent Firm are collectively referred to as the "Respondents."
3. On December 6, 2022, the Respondents signed a Consent Order as a resolution of several outstanding matters.
4. On December 19, 2022, the Board approved the Consent Order.
5. The Respondents agreed to the following terms of the Consent Order:
 - (1) The Respondent's Certified Public Accountant certificate is hereby suspended for five (5) years. The suspension is stayed. The Respondent expressly consents to having his stay lifted immediately upon a finding by the Board's Professional Standards Committee that any one of the following obligations have not been met:
 - (2) As a condition of the stay, during the five year period,
 - a. The Respondent shall provide the Board with quarterly monitoring reports from a qualified provider showing that the Respondent is receiving treatment of the condition set forth in Finding of Fact No. 11. Upon recommendation of the provider, the Board's Professional Standards Committee may, in its discretion, relieve the Respondent of this monitoring requirement.

Consent Order - 2
Andrew K. Harris, CPA
Andrew Harris, CPA, PLLC

- b. The Respondents may not engage in any services subject to peer review.
 - c. The Respondent may only supervise one office location.
6. The Respondent has not met all of the requirements necessary to meet the conditions of the stay.
7. 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.

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 Respondent has failed to comply with the terms of a Board Order, constituting a violation of 21 NCAC 08N .0203(b)(3).
3. Further, the Respondent expressly consented to the lift of the stay of his suspension in the December 19, 2022, Consent Order.
4. Per N.C. Gen. Stat. § 93-12(9), and also by virtue of the Respondents' consent to this order, the Respondents are subject to the discipline set forth below.

BASED on the foregoing and in lieu of further proceedings, the Board and the Respondents agree to the following Order:

1. The stay of the Respondent's Certified Public Accountant certificate is hereby lifted and the suspension of Respondent's CPA certificate is hereby active for the period set forth in the December 19, 2022, Consent Order.
2. Because it will no longer be owned by an active CPA, the firm registration of Respondent Firm is hereby cancelled.

Consent Order - 3
Andrew K. Harris, CPA
Andrew Harris, CPA, PLLC

3. After the active suspension period has elapsed, the Respondent will be eligible to seek reactivation of his CPA certificate by submitting an application for reinstatement.

CONSENTED TO THIS THE 11th DAY OF March, 2024.
(Day) (Month) (Year)

Andrew K. Harris CPA
Respondent

Andrew K. Harris Andrew K. Harris
Individual authorized to sign on behalf of Respondent Firm

APPROVED BY THE BOARD THIS THE 13 DAY OF March, 2024.
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: Jay R Massey
President

Financial Highlights
For the Twelve Month Period Ended March 31, 2024
Compared to the Twelve Month Period Ended March 31, 2023

	Budget Var.	Mar-24	Mar-23	Inc. (Dec.)
Total Revenue	\$ 566,007.83	\$ 3,337,653.83	\$ 2,796,089.18	\$ 541,564.65
■ Total Operating Revenue	\$ 351,414.56	\$ 3,053,239.56	\$ 2,773,508.88	\$ 279,730.68
❖ Total Net Non Operating Revenue	\$ 214,593.27	\$ 284,414.27	\$ 22,580.30	\$ 261,833.97
○ Total Expenses	\$ 222,736.85	\$ 3,016,322.85	\$ 2,880,388.48	\$ 135,934.37
Increase(Dec.) Net Assets for Period		\$ 321,330.98	\$ (84,299.30)	\$ 405,630.28
Total Checking and Savings		\$ 1,588,018.56	\$ 1,521,125.11	\$ 66,893.45
Total Assets		\$ 4,840,256.52	\$ 4,760,379.62	\$ 79,876.90
Full-Time/Part-time Employees		12	12	

Budget:

- Operating revenue was \$351,000 over budget. Certificate fees decreased (-\$17k) while Exam fee revenue increased (+\$366k)
- ❖ Non-Operating revenue was over budget by \$215,000 due to increased gift card revenue (+\$10k), increased interest earnings (+\$72k), and the unrealized gain on investments (+\$135k)
- Expenses were over budget by \$223,000. Key variances individually were increased exam costs (+\$250k) and office expenses (+\$14k); offset by reduced board and staff travel costs (-\$18k), board investigative costs (-\$14k) and postage expenses (-\$7k)

Actual:

- Total operating revenue increased from prior year by \$280,000. Increase mainly attributed to increased exam activity (+\$274k)
- ❖ Total net non-operating revenue increased from prior period by \$262,000 primarily due increased interest earnings (+\$64k), gift card revenue (+\$10k), and the positive change in the investment account (+\$186k)
- Total expenses increased from prior period by \$136,000. Key variances include increased costs related to the exam costs (+\$156k), office expense (+\$13k), and staff salary (+\$37k), offset by reduction in building costs (-\$48k), postage (-\$8k), and staff travel (-\$19k)

North Carolina State Board of CPA Examiners

Statement of Net Position

As of March 31, 2024

	TOTAL	
	AS OF MAR 31, 2024	AS OF MAR 31, 2023 (PY)
ASSETS		
Current Assets		
Checking/Savings		
1020 Truist Checking Acct	43,887.94	102,713.03
1021 Truist Savings Account	5,080.12	5,205.25
1023 Truist Disciplinary Clearng Acct	0.00	2,000.00
1030 Truist Payroll Acct	100.00	102.60
1076 Pinnacle - MMA	1,039,791.04	928,971.76
1078 Pinnacle - ICS	499,159.46	482,132.47
Total Checking/Savings	\$1,588,018.56	\$1,521,125.11
Other Current Assets		
1050 CD Investments - Current	251,510.00	253,383.22
1110 Accrued CD Interest	507.64	372.93
1120 Accounts Receivable	959.55	244.18
1130 Lease Receivable - Current	50,362.00	47,406.00
1160 Prepaid Expenses	23,720.03	20,555.21
1170 Interest Receivable	3,305.00	6,474.53
Total Other Current Assets	\$330,364.22	\$328,436.07
Total Current Assets	\$1,918,382.78	\$1,849,561.18
Fixed Assets		
1300 Building	985,976.03	985,976.03
1305 Land	300,000.00	300,000.00
1310 Furniture	61,443.00	34,002.39
1320 Equipment	152,015.45	137,890.45
1325 Data Base Software	180,336.18	180,336.18
1330 Capital Improvements	163,679.96	140,181.96
1335 GL Software Subscription	279,684.00	279,684.00
1390 Accumulated Depreciation	-906,146.62	-858,396.62
1395 Amortization of GL Software	-197,369.00	-94,840.00
Total Fixed Assets	\$1,019,619.00	\$1,104,834.39
Other Assets		
1080 Wells Fargo Advisors Investment	1,582,978.00	1,448,979.00
1081 Raymond James Investment	314,984.74	302,351.05
1180 Lease Receivable - LT	4,292.00	54,654.00
Total Other Assets	\$1,902,254.74	\$1,805,984.05
TOTAL ASSETS	\$4,840,256.52	\$4,760,379.62

North Carolina State Board of CPA Examiners

Statement of Net Position

As of March 31, 2024

	TOTAL	
	AS OF MAR 31, 2024	AS OF MAR 31, 2023 (PY)
LIABILITIES & NET ASSETS		
Liabilities		
Current Liabilities		
Accounts Payable		
2000 Accounts Payable	79,639.67	55,860.90
Total Accounts Payable	\$79,639.67	\$55,860.90
Other Current Liabilities		
2005 Due to Exam Vendors	243,139.78	357,637.63
2010 Accounts Payable - Vendors	0.00	-2,000.00
2011 Accounts Payable Other	2,500.00	2,500.00
2013 GL Software Subscription Payable	82,315.00	184,844.00
2015 Accrued Vacation Current	4,132.17	4,132.17
2040 Accounts Payable Civil Penalty	0.00	2,800.00
Total Other Current Liabilities	\$332,086.95	\$549,913.80
Total Current Liabilities	\$411,726.62	\$605,774.70
Long-Term Liabilities		
2020 Accrued Vacation	84,737.27	84,737.27
2310 Deferred Inflow of Resources	54,654.00	102,060.00
Total Long-Term Liabilities	\$139,391.27	\$186,797.27
Total Liabilities	\$551,117.89	\$792,571.97
Net Assets		
3010 Net Assets Invest in Cap Assets	1,019,619.00	1,104,834.39
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	1,548,188.65	1,547,272.56
Change in Net Assets	321,330.98	-84,299.30
Total Net Assets	\$4,289,138.63	\$3,967,807.65
TOTAL LIABILITIES & NET ASSETS	\$4,840,256.52	\$4,760,379.62

North Carolina State Board of CPA Examiners
Statement of Revenues and Expenses - Year-To-Date Comparison
April 2023 - March 2024

	TOTAL	
	APR 2023 - MAR 2024	APR 2022 - MAR 2023 (PY)
Income		
Certificate Fees		
4110 Certificates - Initial	52,100.00	48,500.00
4120 Certificates - Reciprocal	29,400.00	33,900.00
4140 Certificates - Renewal Fees	1,326,660.00	1,320,720.00
4150 Certificates - Reinst/Revoked	1,500.00	1,900.00
4151 Certificates - Reinst/Surr	5,300.00	5,500.00
Total Certificate Fees	1,414,960.00	1,410,520.00
Exam Fee Revenue		
4001 Initial Adm Fees	203,780.00	177,330.00
4002 Re-Exam Adm Fees	180,300.00	145,500.00
4004 Exam Fees Revenue	1,194,183.96	985,155.25
4070 Transfer Exam Grade Credit	150.00	75.00
4072 Exam Scholarship Coupon	-31,394.90	-35,035.90
Total Exam Fee Revenue	1,547,019.06	1,273,024.35
Misc		
4970 Duplicate Certificates	550.00	500.00
4990 Miscellaneous	1,810.50	1,089.53
Total Misc	2,360.50	1,589.53
Partnership Fees		
4260 Partnership Registration Fees	1,460.00	2,500.00
4261 Partnership Renewal Fees	40,280.00	39,940.00
Total Partnership Fees	41,740.00	42,440.00
Professional Corporation Fees		
4250 PC Registration Fees	4,500.00	4,175.00
4251 PC Renewal Fees	42,550.00	41,750.00
4252 PC Renewal Fees W/Penalties	110.00	10.00
Total Professional Corporation Fees	47,160.00	45,935.00
Total Income	\$3,053,239.56	\$2,773,508.88
GROSS PROFIT	\$3,053,239.56	\$2,773,508.88
Expenses		
5920 Funded Depreciation	47,750.00	53,418.03
Board Travel		
5120 Board Travel - Board Meetings	22,347.55	21,720.06
5121 Board Travel - Prof Meetings	217.48	670.50
5122 Board Travel - NASBA Annual	10,953.96	12,362.66
5123 Board Travel - NASBA Regional	13,702.73	9,078.40
5127 Board Travel - NCACPA/Board	56.04	842.99
5129 Miscellaneous Board Costs	3,476.26	3,879.91

North Carolina State Board of CPA Examiners

Statement of Revenues and Expenses - Year-To-Date Comparison

April 2023 - March 2024

	TOTAL	
	APR 2023 - MAR 2024	APR 2022 - MAR 2023 (PY)
5131 Board Travel - Outside Legal	795.00	4,188.03
Total Board Travel	51,549.02	52,742.55
Building Expenses		
5800 Building Maintenance	1,346.13	5,941.79
5801 Electricity	12,428.45	12,108.62
5802 Grounds Maintenance	11,702.66	8,050.42
5803 Heat & Air Maintenance	3,119.45	4,341.25
5804 Improvements	169.73	43,390.00
5805 Insurance	6,665.00	6,205.00
5807 Janitorial Maintenance	15,420.00	15,420.00
5808 Pest Control Service	600.00	600.00
5809 Security & Fire Alarm	2,204.93	2,743.24
5810 Trash Collection	517.18	3,202.04
5811 Water & Sewer	1,499.54	1,494.63
Total Building Expenses	55,673.07	103,496.99
Continuing Education -Staff		
5050 Continuing Education - Staff	3,768.99	2,830.33
Total Continuing Education -Staff	3,768.99	2,830.33
Exam Postage		
5531 Exam Postage	480.00	1,380.00
Total Exam Postage	480.00	1,380.00
Exam Sitting and Grading		
5538 Exam Vendor Expense	1,043,732.85	884,996.40
5539 Exam Vendor Accommodations	6,494.81	8,714.19
Total Exam Sitting and Grading	1,050,227.66	893,710.59
Fringe Benefits		
5031 Retirement - NCLB Contribution	59,850.87	56,465.31
5033 Retirement - NCLB Administr	3,786.48	5,619.13
5035 Health Ins. Premiums	126,300.93	122,653.23
5036 Medical Reim Plan	37,776.84	33,135.52
Total Fringe Benefits	227,715.12	217,873.19
Investigation & Hearing Costs		
5222 Investigation Materials	3,589.00	3,808.50
5230 Hearing Costs	2,706.43	1,572.87
5231 Rule-Making Hearing Costs	693.00	
5250 Administrative Cost Assessed	-17,200.00	-11,000.00
5260 Civil Penalties Assessed	-41,000.00	-177,500.00
5261 Civil Penalties Remitted	35,691.20	164,608.00
Total Investigation & Hearing Costs	-15,520.37	-18,510.63

North Carolina State Board of CPA Examiners
Statement of Revenues and Expenses - Year-To-Date Comparison
 April 2023 - March 2024

	TOTAL	
	APR 2023 - MAR 2024	APR 2022 - MAR 2023 (PY)
Legal Expense		
5140 Legal Counsel - Administrative	56,822.91	58,492.00
5211 Legal Counsel - Litigation	19,040.00	20,360.78
Total Legal Expense	75,862.91	78,852.78
Misc Personnel		
5090 Flowers, Gifts, Etc.	77.25	142.50
5092 Misc. Personnel Costs	2,782.90	2,926.54
Total Misc Personnel	2,860.15	3,069.04
Office Expense		
5310 Decorations		347.66
5320 Payroll Service	2,011.48	2,005.38
5360 Telephone	6,713.64	7,733.68
5361 Internet & Website	3,920.40	3,920.40
5390 Clipping Service	1,288.12	1,598.60
5400 Computer Prog/Assistance	425.00	300.00
5405 Computer Software Maintenance	145,881.03	124,616.45
5410 Dues	8,331.00	8,654.00
5420 Insurance	17,705.04	19,558.02
5430 Audit Fees	15,000.00	13,000.00
5435 Consulting Services	10,620.00	26,479.85
5440 Misc Office Expense	1,050.00	1,050.00
5445 Banking Fees	3,711.30	2,079.53
5448 Interest Expense - GL Software	12,686.00	13,269.00
5450 Credit Card Fees	70,368.94	61,801.65
Total Office Expense	299,711.95	286,414.22
Per Diem - Board		
5110 Per Diem - Board Meetings	14,100.00	13,400.00
5111 Per Diem - Prof Meetings	300.00	650.00
5112 Per Diem - NASBA Annual	1,600.00	1,750.00
5113 Per Diem - NASBA Regional	2,100.00	1,650.00
5114 Per Diem - NASBA Committees	3,500.00	950.00
5117 Per Diem - NCACPA/Board	50.00	700.00
Total Per Diem - Board	21,650.00	19,100.00
Postage		
5340 Postage - Other	2,200.00	6,598.93
5341 Postage - Newsletter	5,650.00	11,088.39
5342 Postage - Business Reply	1,064.00	2,451.00
5343 Postage - Renewal	1,403.00	2,070.00
5345 Postage - UPS	23,500.00	19,500.00
Total Postage	33,817.00	41,708.32

North Carolina State Board of CPA Examiners
Statement of Revenues and Expenses - Year-To-Date Comparison
April 2023 - March 2024

	TOTAL	
	APR 2023 - MAR 2024	APR 2022 - MAR 2023 (PY)
Printing		
5330 Printing - Other	4,169.63	3,791.11
5331 Printing - Newsletter	30,364.63	25,909.82
5332 Printing - Certificates	2,802.75	2,772.25
Total Printing	37,337.01	32,473.18
Repairs & Maintenance		
5380 Repairs - Misc.		1,158.30
5381 Maintenance - Copiers	2,608.17	2,119.28
5383 Maintenance - Postage	624.00	2,122.00
Total Repairs & Maintenance	3,232.17	5,399.58
Salaries & Payroll Taxes		
5010 Staff Salaries	997,518.97	958,548.68
5030 FICA Taxes	75,493.48	70,975.98
Total Salaries & Payroll Taxes	1,073,012.45	1,029,524.66
Staff Travel		
5060 Staff Travel - Local		87.13
5061 Staff Travel - Prof Mtgs	2,835.12	4,103.86
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	8,906.90	22,586.74
5073 Staff Travel - NASBA Committee	180.65	
5075 Staff Travel - NCACPA Meetings	356.61	
5076 Staff Travel - NCACPA/Board		3,595.86
Total Staff Travel	26,215.11	45,022.55
Subscriptions/References		
5370 Subscriptions/References	9,730.65	9,200.20
Total Subscriptions/References	9,730.65	9,200.20
Supplies		
5350 Supplies - Office	6,738.01	9,002.98
5351 Supplies - Copier		682.83
5352 Supplies - Computer	1,796.22	2,441.30
5355 Expendable Equipment	2,715.73	10,555.79
Total Supplies	11,249.96	22,682.90
Total Expenses	\$3,016,322.85	\$2,880,388.48
NET ORDINARY INCOME	\$36,916.71	\$ -106,879.60
Other Income		
8200 Rental Income	47,406.00	44,579.00
8250 Gift Card Revenue	15,000.00	5,057.50
8350 Unrealized Gain/Loss on Invest	149,513.31	-39,357.95
8360 Investment Account Fees	-14,011.00	-12,938.00

North Carolina State Board of CPA Examiners
Statement of Revenues and Expenses - Year-To-Date Comparison
 April 2023 - March 2024

	TOTAL	
	APR 2023 - MAR 2024	APR 2022 - MAR 2023 (PY)
Interest Income		
8500 Interest Income - MMAs	62,704.96	17,684.74
8510 Interest Income - CDs	21,386.02	3,764.15
8520 Interest Income - Lease Recv	2,414.98	3,790.86
Total Interest Income	86,505.96	25,239.75
Total Other Income	\$284,414.27	\$22,580.30
NET OTHER INCOME	\$284,414.27	\$22,580.30
CHANGE IN NET ASSETS	\$321,330.98	\$ -84,299.30

North Carolina State Board of CPA Examiners

Statement of Revenues & Expenses - Budget vs Actual

April 2023 - March 2024

	TOTAL		
	ACTUAL	BUDGET	OVER BUDGET
Income			
Certificate Fees			
4110 Certificates - Initial	52,100.00	52,000.00	100.00
4120 Certificates - Reciprocal	29,400.00	35,000.00	-5,600.00
4140 Certificates - Renewal Fees	1,326,660.00	1,338,000.00	-11,340.00
4150 Certificates - Reinst/Revoked	1,500.00	1,750.00	-250.00
4151 Certificates - Reinst/Surr	5,300.00	5,250.00	50.00
Total Certificate Fees	1,414,960.00	1,432,000.00	-17,040.00
Exam Fee Revenue			
4001 Initial Adm Fees	203,780.00	172,500.00	31,280.00
4002 Re-Exam Adm Fees	180,300.00	142,500.00	37,800.00
4004 Exam Fees Revenue	1,194,183.96	900,000.00	294,183.96
4070 Transfer Exam Grade Credit	150.00	0.00	150.00
4072 Exam Scholarship Coupon	-31,394.90	-34,375.00	2,980.10
Total Exam Fee Revenue	1,547,019.06	1,180,625.00	366,394.06
Misc			
4970 Duplicate Certificates	550.00	0.00	550.00
4990 Miscellaneous	1,810.50	1,000.00	810.50
Total Misc	2,360.50	1,000.00	1,360.50
Partnership Fees			
4260 Partnership Registration Fees	1,460.00	2,000.00	-540.00
4261 Partnership Renewal Fees	40,280.00	40,000.00	280.00
Total Partnership Fees	41,740.00	42,000.00	-260.00
Professional Corporation Fees			
4250 PC Registration Fees	4,500.00	4,200.00	300.00
4251 PC Renewal Fees	42,550.00	42,000.00	550.00
4252 PC Renewal Fees W/Penalties	110.00	0.00	110.00
Total Professional Corporation Fees	47,160.00	46,200.00	960.00
Total Income	\$3,053,239.56	\$2,701,825.00	\$351,414.56
Expenses			
5920 Funded Depreciation	47,750.00	48,000.00	-250.00
Board Travel			
5120 Board Travel - Board Meetings	22,347.55	25,080.00	-2,732.45
5121 Board Travel - Prof Meetings	217.48		217.48
5122 Board Travel - NASBA Annual	10,953.96	14,070.00	-3,116.04
5123 Board Travel - NASBA Regional	13,702.73	12,570.00	1,132.73
5125 Board Travel - AICPA Council		1,700.00	-1,700.00
5127 Board Travel - NCACPA/Board	56.04	0.00	56.04
5129 Miscellaneous Board Costs	3,476.26	0.00	3,476.26
5131 Board Travel - Outside Legal	795.00	7,000.00	-6,205.00
Total Board Travel	51,549.02	60,420.00	-8,870.98

North Carolina State Board of CPA Examiners

Statement of Revenues & Expenses - Budget vs Actual

April 2023 - March 2024

	TOTAL		
	ACTUAL	BUDGET	OVER BUDGET
Building Expenses			
5800 Building Maintenance	1,346.13	3,000.00	-1,653.87
5801 Electricity	12,428.45	13,000.00	-571.55
5802 Grounds Maintenance	11,702.66	8,000.00	3,702.66
5803 Heat & Air Maintenance	3,119.45	3,500.00	-380.55
5804 Improvements	169.73	2,000.00	-1,830.27
5805 Insurance	6,665.00	7,000.00	-335.00
5807 Janitorial Maintenance	15,420.00	16,000.00	-580.00
5808 Pest Control Service	600.00	600.00	0.00
5809 Security & Fire Alarm	2,204.93	2,500.00	-295.07
5810 Trash Collection	517.18	2,000.00	-1,482.82
5811 Water & Sewer	1,499.54	1,600.00	-100.46
Total Building Expenses	55,673.07	59,200.00	-3,526.93
Continuing Education -Staff			
5050 Continuing Education - Staff	3,768.99	3,000.00	768.99
Total Continuing Education -Staff	3,768.99	3,000.00	768.99
Exam Postage			
5531 Exam Postage	480.00	1,500.00	-1,020.00
Total Exam Postage	480.00	1,500.00	-1,020.00
Exam Sitting and Grading			
5538 Exam Vendor Expense	1,043,732.85	800,000.00	243,732.85
5539 Exam Vendor Accommodations	6,494.81	0.00	6,494.81
Total Exam Sitting and Grading	1,050,227.66	800,000.00	250,227.66
Fringe Benefits			
5031 Retirement - NCLB Contribution	59,850.87	59,294.00	556.87
5033 Retirement - NCLB Administr	3,786.48	3,000.00	786.48
5035 Health Ins. Premiums	126,300.93	118,500.00	7,800.93
5036 Medical Reim Plan	37,776.84	36,000.00	1,776.84
Total Fringe Benefits	227,715.12	216,794.00	10,921.12
Investigation & Hearing Costs			
5222 Investigation Materials	3,589.00	3,500.00	89.00
5230 Hearing Costs	2,706.43	5,000.00	-2,293.57
5231 Rule-Making Hearing Costs	693.00	0.00	693.00
5250 Administrative Cost Assessed	-17,200.00	-2,500.00	-14,700.00
5260 Civil Penalties Assessed	-41,000.00	-7,500.00	-33,500.00
5261 Civil Penalties Remitted	35,691.20	0.00	35,691.20
Total Investigation & Hearing Costs	-15,520.37	-1,500.00	-14,020.37
Legal Expense			
5140 Legal Counsel - Administrative	56,822.91	62,000.00	-5,177.09
5211 Legal Counsel - Litigation	19,040.00	15,000.00	4,040.00
Total Legal Expense	75,862.91	77,000.00	-1,137.09
Misc Personnel			

North Carolina State Board of CPA Examiners

Statement of Revenues & Expenses - Budget vs Actual

April 2023 - March 2024

	TOTAL		
	ACTUAL	BUDGET	OVER BUDGET
5090 Flowers, Gifts, Etc.	77.25	0.00	77.25
5092 Misc. Personnel Costs	2,782.90	3,500.00	-717.10
Total Misc Personnel	2,860.15	3,500.00	-639.85
Office Expense			
5301 Equipment Rent		150.00	-150.00
5310 Decorations		200.00	-200.00
5320 Payroll Service	2,011.48	2,100.00	-88.52
5360 Telephone	6,713.64	8,500.00	-1,786.36
5361 Internet & Website	3,920.40	4,000.00	-79.60
5390 Clipping Service	1,288.12	2,000.00	-711.88
5400 Computer Prog/Assistance	425.00	1,000.00	-575.00
5405 Computer Software Maintenance	145,881.03	135,300.00	10,581.03
5410 Dues	8,331.00	10,250.00	-1,919.00
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	8,200.00	2,420.00
5440 Misc Office Expense	1,050.00	0.00	1,050.00
5445 Banking Fees	3,711.30	2,100.00	1,611.30
5448 Interest Expense - GL Software	12,686.00	12,700.00	-14.00
5450 Credit Card Fees	70,368.94	64,000.00	6,368.94
Total Office Expense	299,711.95	285,500.00	14,211.95
Per Diem - Board			
5110 Per Diem - Board Meetings	14,100.00	12,600.00	1,500.00
5111 Per Diem - Prof Meetings	300.00	2,500.00	-2,200.00
5112 Per Diem - NASBA Annual	1,600.00	2,400.00	-800.00
5113 Per Diem - NASBA Regional	2,100.00	2,400.00	-300.00
5114 Per Diem - NASBA Committees	3,500.00	0.00	3,500.00
5116 Per Diem - NCACPA Annual		800.00	-800.00
5117 Per Diem - NCACPA/Board	50.00	500.00	-450.00
5119 Per Diem - Miscellaneous		500.00	-500.00
Total Per Diem - Board	21,650.00	21,700.00	-50.00
Postage			
5340 Postage - Other	2,200.00	7,000.00	-4,800.00
5341 Postage - Newsletter	5,650.00	10,000.00	-4,350.00
5342 Postage - Business Reply	1,064.00	3,000.00	-1,936.00
5343 Postage - Renewal	1,403.00	2,500.00	-1,097.00
5345 Postage - UPS	23,500.00	18,000.00	5,500.00
Total Postage	33,817.00	40,500.00	-6,683.00
Printing			
5330 Printing - Other	4,169.63	4,000.00	169.63
5331 Printing - Newsletter	30,364.63	31,200.00	-835.37
5332 Printing - Certificates	2,802.75	4,200.00	-1,397.25

North Carolina State Board of CPA Examiners

Statement of Revenues & Expenses - Budget vs Actual

April 2023 - March 2024

	TOTAL		
	ACTUAL	BUDGET	OVER BUDGET
Total Printing	37,337.01	39,400.00	-2,062.99
Repairs & Maintenance			
5381 Maintenance - Copiers	2,608.17	2,850.00	-241.83
5383 Maintenance - Postage	624.00	1,650.00	-1,026.00
Total Repairs & Maintenance	3,232.17	4,500.00	-1,267.83
Salaries & Payroll Taxes			
5010 Staff Salaries	997,518.97	992,436.00	5,082.97
5020 Part-Time Staff Salaries		7,200.00	-7,200.00
5030 FICA Taxes	75,493.48	76,151.00	-657.52
Total Salaries & Payroll Taxes	1,073,012.45	1,075,787.00	-2,774.55
Staff Travel			
5061 Staff Travel - Prof Mtgs	2,835.12	2,000.00	835.12
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	8,906.90	16,590.00	-7,683.10
5073 Staff Travel - NASBA Committee	180.65	0.00	180.65
5075 Staff Travel - NCACPA Meetings	356.61	2,000.00	-1,643.39
5076 Staff Travel - NCACPA/Board		2,000.00	-2,000.00
Total Staff Travel	26,215.11	35,535.00	-9,319.89
Subscriptions/References			
5370 Subscriptions/References	9,730.65	7,750.00	1,980.65
Total Subscriptions/References	9,730.65	7,750.00	1,980.65
Supplies			
5350 Supplies - Office	6,738.01	7,500.00	-761.99
5351 Supplies - Copier		1,250.00	-1,250.00
5352 Supplies - Computer	1,796.22	1,250.00	546.22
5355 Expendable Equipment	2,715.73	5,000.00	-2,284.27
Total Supplies	11,249.96	15,000.00	-3,750.04
Total Expenses	\$3,016,322.85	\$2,793,586.00	\$222,736.85
NET OPERATING INCOME	\$36,916.71	\$ -91,761.00	\$128,677.71
Other Income			
8200 Rental Income	47,406.00	49,821.00	-2,415.00
8250 Gift Card Revenue	15,000.00	5,000.00	10,000.00
8350 Unrealized Gain/Loss on Invest	149,513.31		149,513.31
8360 Investment Account Fees	-14,011.00		-14,011.00
Interest Income			
8500 Interest Income - MMAs	62,704.96	7,500.00	55,204.96
8510 Interest Income - CDs	21,386.02	7,500.00	13,886.02
8520 Interest Income - Lease Recv	2,414.98		2,414.98
Total Interest Income	86,505.96	15,000.00	71,505.96
Total Other Income	\$284,414.27	\$69,821.00	\$214,593.27

North Carolina State Board of CPA Examiners

Statement of Revenues & Expenses - Budget vs Actual

April 2023 - March 2024

		TOTAL	
	ACTUAL	BUDGET	OVER BUDGET
NET OTHER INCOME	\$284,414.27	\$69,821.00	\$214,593.27
CHANGE IN NET ASSETS	\$321,330.98	\$ -21,940.00	\$343,270.98

Legislative and Rulemaking Items

Discussion of RRC Approval of Rules Effective April 1, 2024

(No Handouts)

2024 Eastern Regional Meeting

Louisville, KY | June 2 - June 7, 2024

AGENDA

Monday June 3, 2024

6:00 – 8:00 pm Dinner for New Accountancy Board Members (& guests) (Commonwealth 3)

Tuesday, June 4, 2024

8:00 – 9:00 am New Accountancy Board Member Breakfast (*Commonwealth 4*)

9:00 am – 3:00 pm New Accountancy Board Member Orientation Program (*Commonwealth 7/8*)

4:00 – 5:00 pm Registration (*Commonwealth Prefunction*)

6:00 – 8:00 pm Welcome Reception (*Commonwealth 4*)

Wednesday, June 5, 2024

7:30 – 8:45 am Communications Breakfast Meeting (All Attendees Welcome) (Old Louisville)

7:30 – 9:00 am BREAKFAST (All Welcome) (*Commonwealth 4*)

8:00 am – 12:00 pm CPT Student Session (*Commonwealth 2/3*)

9:00 am – 12:00 pm General Session – Moderator: Gerald Weinstein (Commonwealth 5-8)

9:00 – 9:10 am Welcome

9:10 - 9:20 am Welcome to Kentucky – David Price, *Chair, Kentucky State Board of Accountancy*

9:20 – 10:00 am Update from NASBA Leadership
Stephanie M. Saunders, Chair, NASBA
Ken L. Bishop, President & CEO, NASBA

10:00 – 10:30 am Report from the Professional Licensure Task Force
Stephanie M. Saunders, Chair, NASBA

NASBA

2024 Eastern Regional Meeting

Louisville, KY | June 2 - June 7, 2024

AGENDA

10:30 – 11:00 am	BREAK
11:00 – 12:00 pm	Implementation: An Update on the Revised Uniform CPA Examination <i>Colleen K. Conrad, Executive Vice President & COO, NASBA</i> <i>Michael A. Decker, Vice President, CPA Examination and Pipeline</i> – <i>Public Accounting, AICPA</i>
12:00 – 12:30 pm	TBD
12:30 – 1:30 pm	LUNCH (Commonwealth 4)
1:30 – 3:30 pm	Meet with Your Region – <i>Tim Egan – Northeast Regional Director (Germantown)</i> – <i>Willie Sims – Southeast Regional Director (Cherokee Triangle)</i> – <i>Gerald Weinstein – Great Lakes Regional Director (Butchertown)</i> – <i>Laurie Warwick – Middle Atlantic Regional Director (Crescent Hill)</i> <i>(Participation limited to Board of Accountancy members, staff and former Board of Accountancy members. Each Region will meet in a separate room with the Regional Director leading the discussion. Election of Nominating Committee Representatives in Central and Southwest Regions.)</i>
1:30-2:30	Seminar for Other Attendees: (Commonwealth 1) <i>Moderator: John W. Johnson, Director of Legislative and Governmental Affairs, NASBA</i>
3:30 pm	RECESS
3:30 pm	Call to Leadership Reception (Olmstead 4)

NASBA

2024 Eastern Regional Meeting

Louisville, KY | June 2 - June 7, 2024

AGENDA

Thursday, June 6, 2024

- 8:00 – 9:15 am Board of Accountancy Presidents'/Chairs' Breakfast Meeting (Commonwealth 3)
Moderator: Stephanie M. Saunders, Chair, NASBA
- 8:00 – 9:15 am Board of Accountancy Executive Directors' Breakfast Meeting (Old Louisville)
Moderator: D. Boyd Busby, Executive Directors Committee
- 8:00 – 9:15 am BREAKFAST (All Welcome) (Commonwealth 4)
- 9:30 am – 12:15 pm General Session – Moderator: Laurie Warwick (Commonwealth 5-8)**
- 9:30 – 9:45 am Report from Regional Breakouts
Moderator: Willie Sims
Panelists: Regional Directors
- 9:45 – 10:15 am TBD
- 10:15 -10:45 am UAA Committee Update
Nicola Neilon, Uniform Accountancy Act Committee
- 10:45 – 11:15 am BREAK
- 11:15 – 11:45 am TBD
- 11:45 am – 12:15 pm TBD
- 12:15 – 1:15 pm LUNCH (Meeting Attendees Only) (Commonwealth 4)
- 1:15 – 3:45 pm General Session – Moderator: Tim Egan**
- 1:15 – 1:45 pm 2024 Legislative Mid-year Report
John W. Johnson, Director of Legislative and Governmental Affairs, NASBA

NASBA

2024 Eastern Regional Meeting

Louisville, KY | June 2 - June 7, 2024

AGENDA

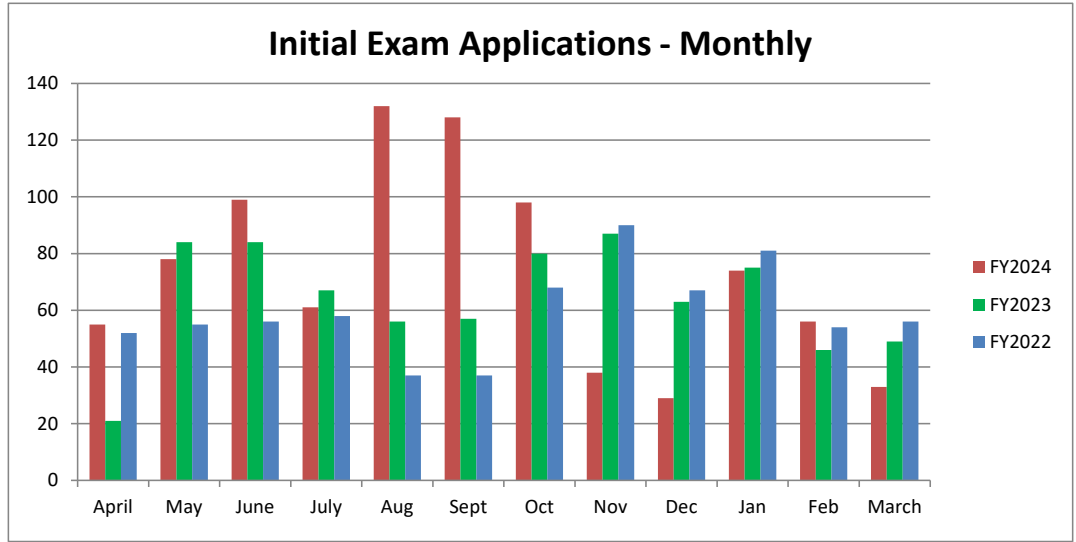
1:45 – 2:15 pm	CPT Chapters and Other Diversity Initiatives Alfonzo Alexander, Chief Ethics and Diversity Officer, NASBA
2:15 – 2:45 pm	BREAK
2:45 – 3:15 pm	TBD
3:15 – 3:45 pm	Questions and Answers for NASBA Stephanie M. Saunders, Chair, NASBA Ken L. Bishop, President & CEO, NASBA
3:45 – 4:00 pm	Raffle Drawing
4:00 pm	ADJOURN
6:30 pm	Kentucky Derby Closing Celebration
04.15.24	

State and Local Organization Items
CPA-Retired Status Lunch & Learn
(No Handouts)

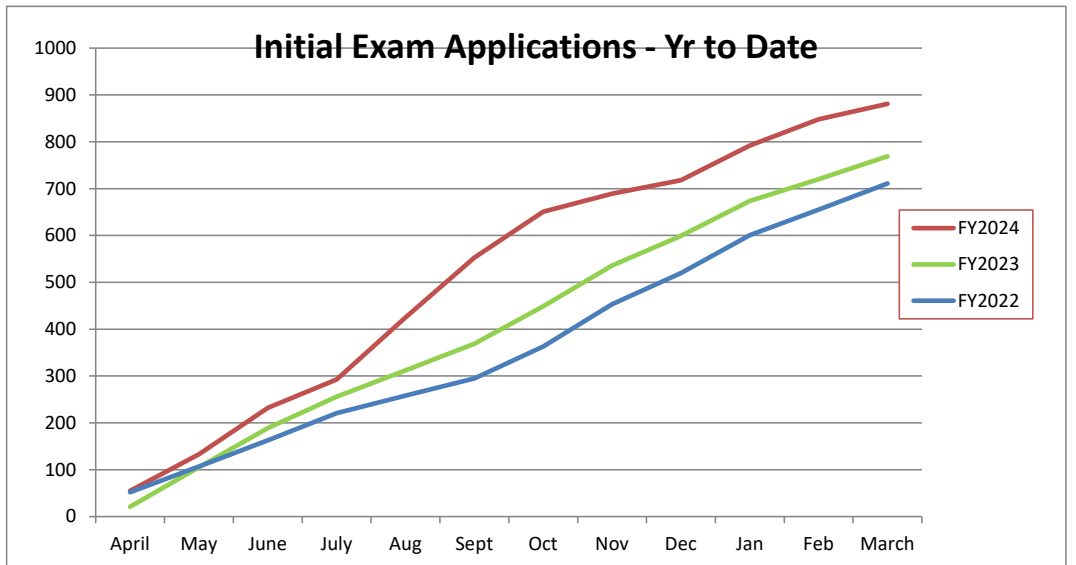
**NC State Board of CPA Examiners
Monthly and Year-to-Date Operational Metrics**

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	74	75	81	66	111
Feb	56	46	54	66	70
March	33	49	56	46	41

Avg	73	64	59	59	68
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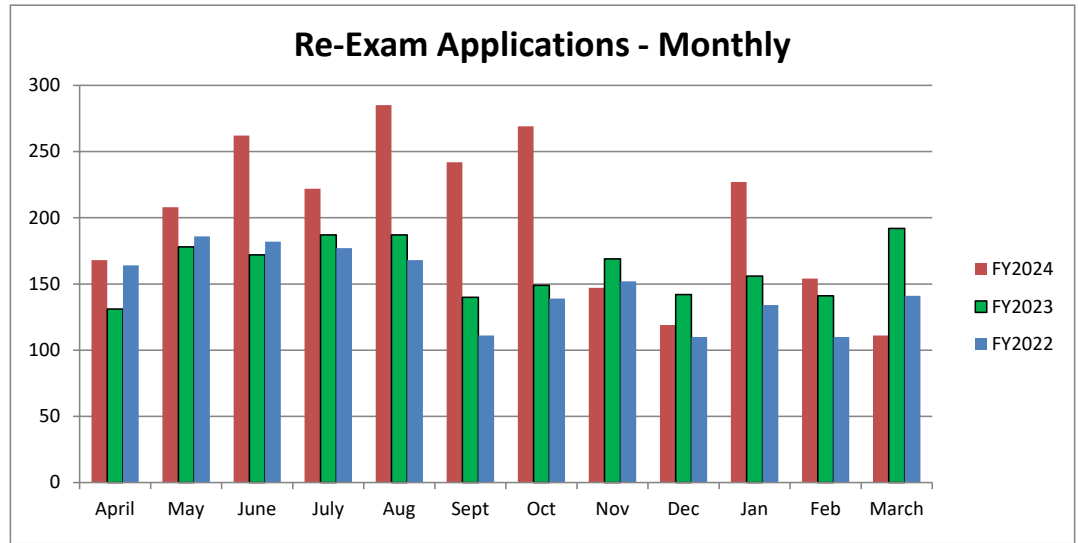
Exam Applications					
IntEx	2024	2023	2022	2021	2020
Mth	Sum	Sum	Sum	Sum	Sum
April	55	21	52	14	61
May	133	105	107	73	131
June	232	189	163	160	193
July	293	256	221	231	285
Aug	425	312	258	249	336
Sept	553	369	295	305	390
Oct	651	449	363	390	452
Nov	689	536	453	468	510
Dec	718	599	520	529	593
Jan	792	674	601	595	704
Feb	848	720	655	661	774
March	881	769	711	707	815



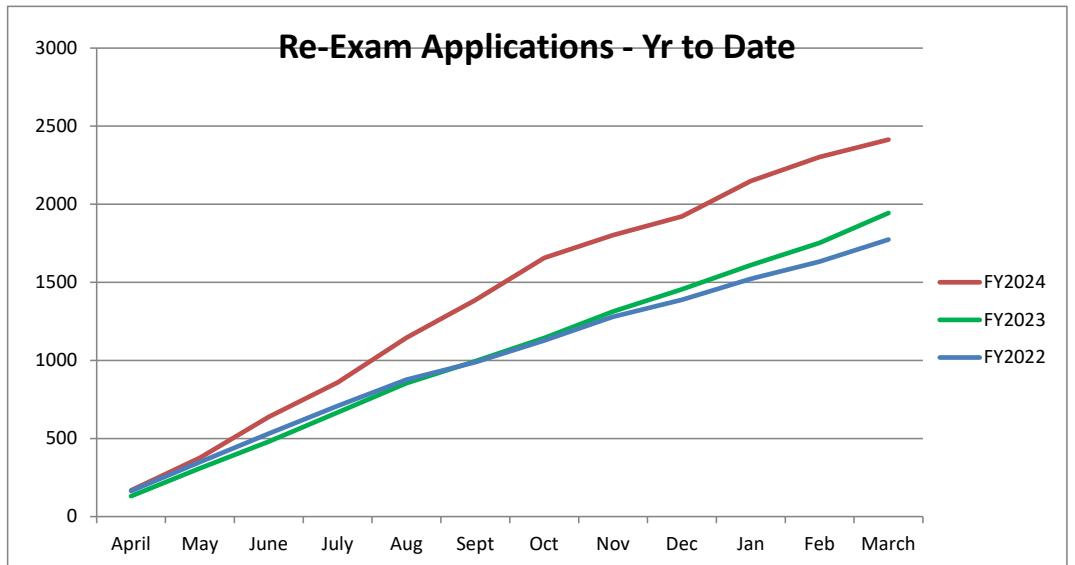
NC State Board of CPA Examiners Monthly and Year-to-Date Operational Metrics

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	119	142	110	146	177
Jan	227	156	134	150	145
Feb	154	141	110	142	112
March	111	192	141	147	139

Avg	201	162	148	147	170
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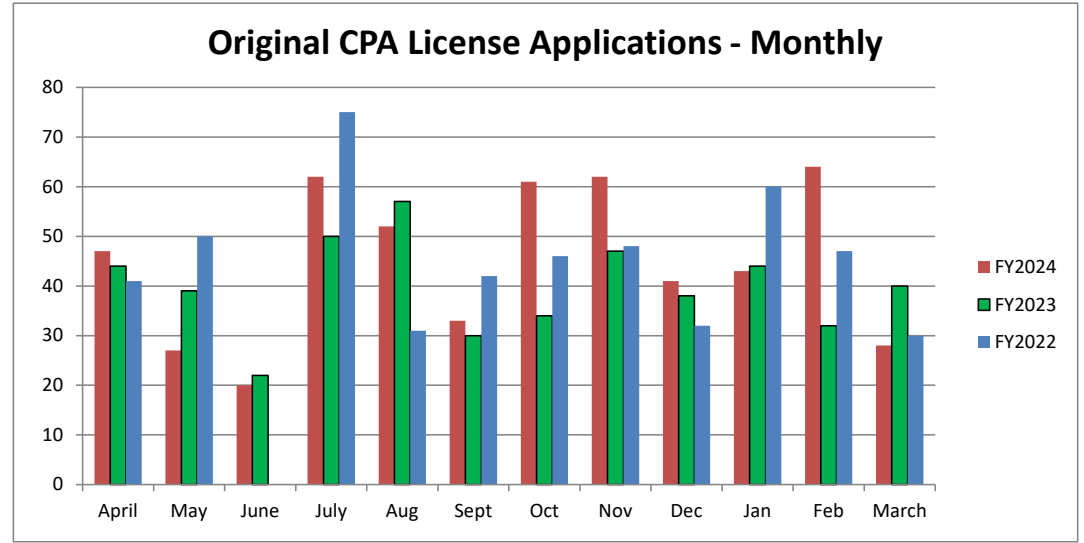
Exam Applications					
Re-Ex	2024	2023	2022	2021	2020
Mth	Sum	Sum	Sum	Sum	Sum
April	168	131	164	84	195
May	376	309	350	258	391
June	638	481	532	434	613
July	860	668	709	584	785
Aug	1145	855	877	663	949
Sept	1387	995	988	878	1134
Oct	1656	1144	1127	1033	1328
Nov	1803	1313	1279	1178	1472
Dec	1922	1455	1389	1324	1649
Jan	2149	1611	1523	1474	1794
Feb	2303	1752	1633	1616	1906
March	2414	1944	1774	1763	2045



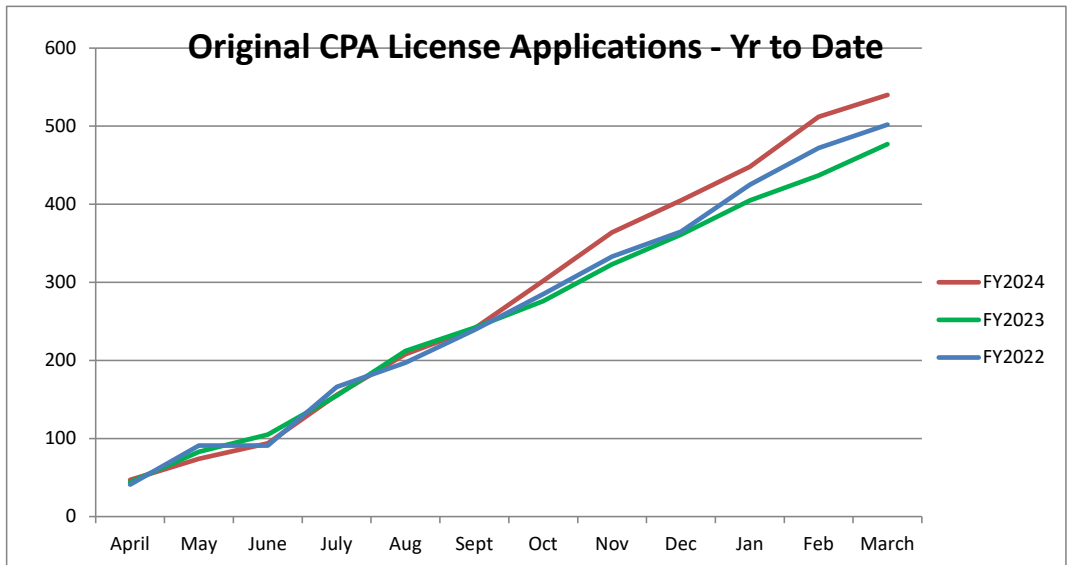
NC State Board of CPA Examiners Monthly and Year-to-Date Operational Metrics

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	43	44	60	72	112
Feb	64	32	47	78	50
March	28	40	30	31	44

Avg	45	40	42	39	48
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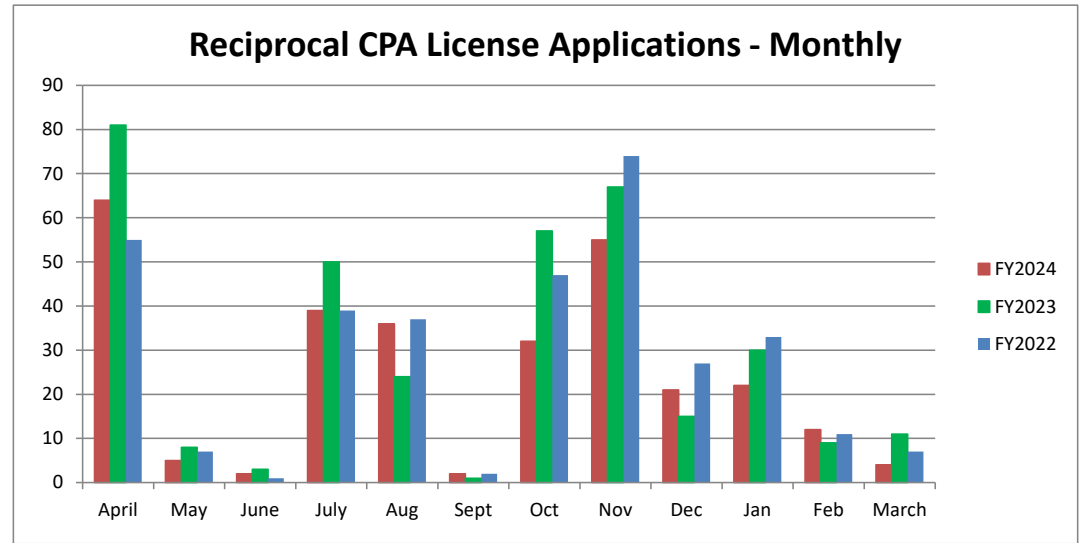
License Applications					
OrgL	2024	2023	2022	2021	2020
Mth	Sum	Sum	Sum	Sum	Sum
April	47	44	41	14	42
May	74	83	91	14	79
June	94	105	91	14	79
July	156	155	166	62	141
Aug	208	212	197	94	190
Sept	241	242	239	137	274
Oct	302	276	285	184	310
Nov	364	323	333	240	372
Dec	405	361	365	286	373
Jan	448	405	425	358	485
Feb	512	437	472	436	535
March	540	477	502	467	579



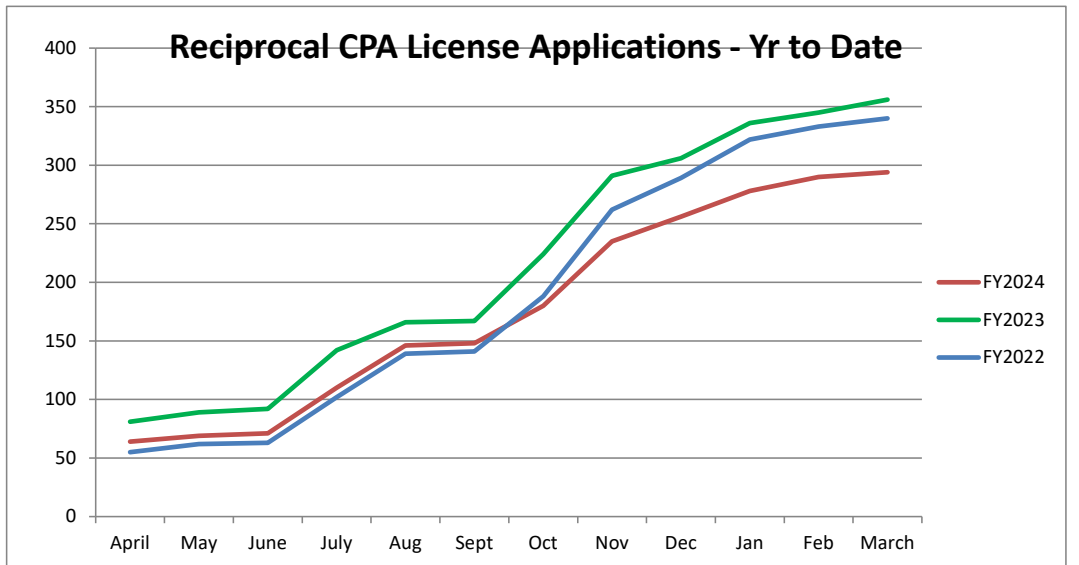
NC State Board of CPA Examiners Monthly and Year-to-Date Operational Metrics

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	22	30	33	22	17
Feb	12	9	11	4	10
March	4	11	7	0	8

Avg	25	30	28	22	29
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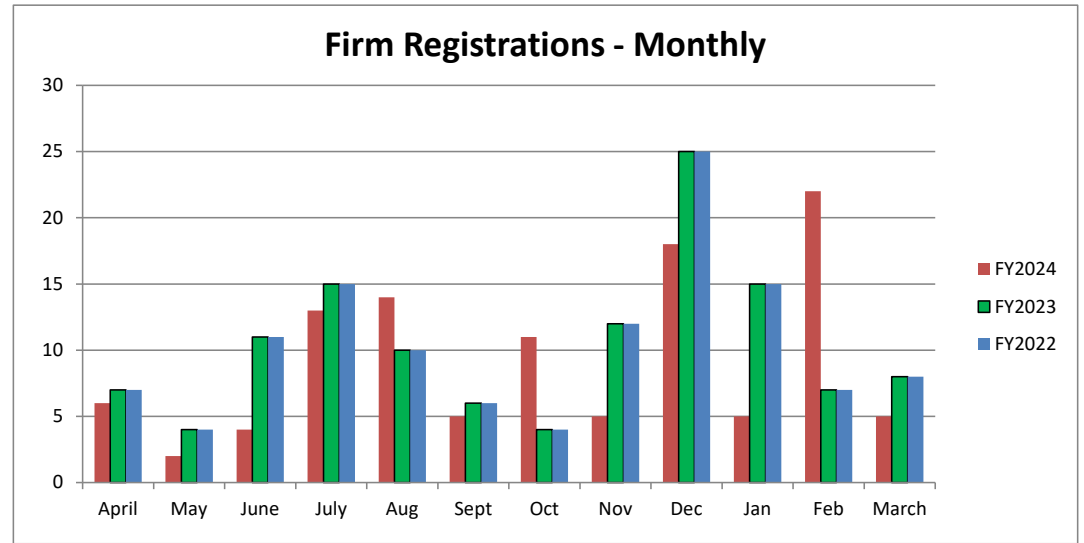
License Applications					
Recp	2024	2023	2022	2021	2020
Mth	Sum	Sum	Sum	Sum	Sum
April	64	81	55	57	70
May	69	89	62	64	79
June	71	92	63	64	81
July	110	142	102	95	118
Aug	146	166	139	122	162
Sept	148	167	141	125	164
Oct	180	224	188	169	220
Nov	235	291	262	230	289
Dec	256	306	289	240	315
Jan	278	336	322	262	332
Feb	290	345	333	266	342
March	294	356	340	266	350



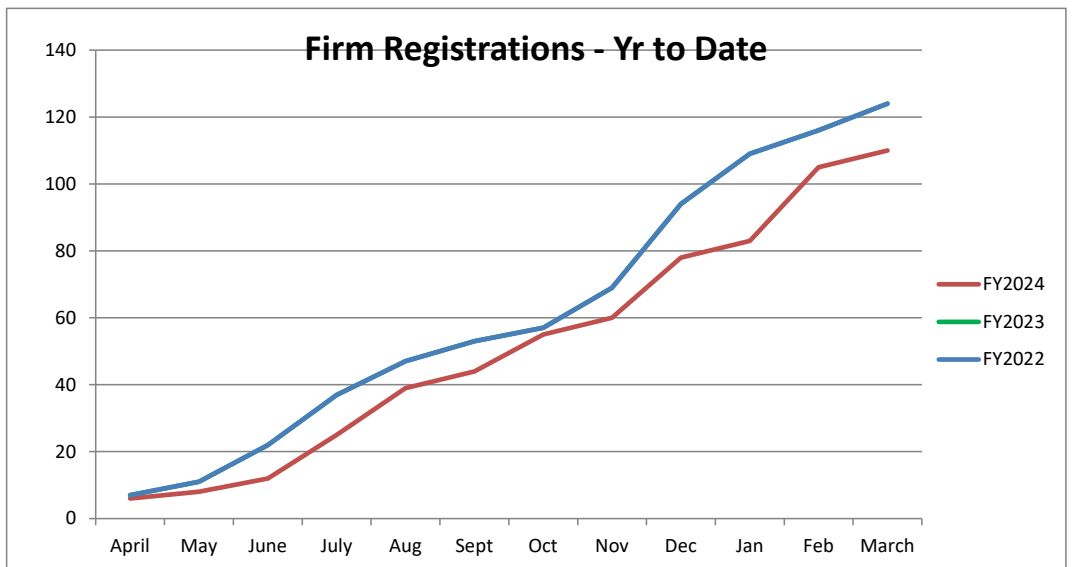
NC State Board of CPA Examiners
Monthly and Year-to-Date Operational Metrics

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	5	15	15	20	26
Feb	22	7	7	8	11
March	5	8	8	16	5

Avg	9	10	10	11	12
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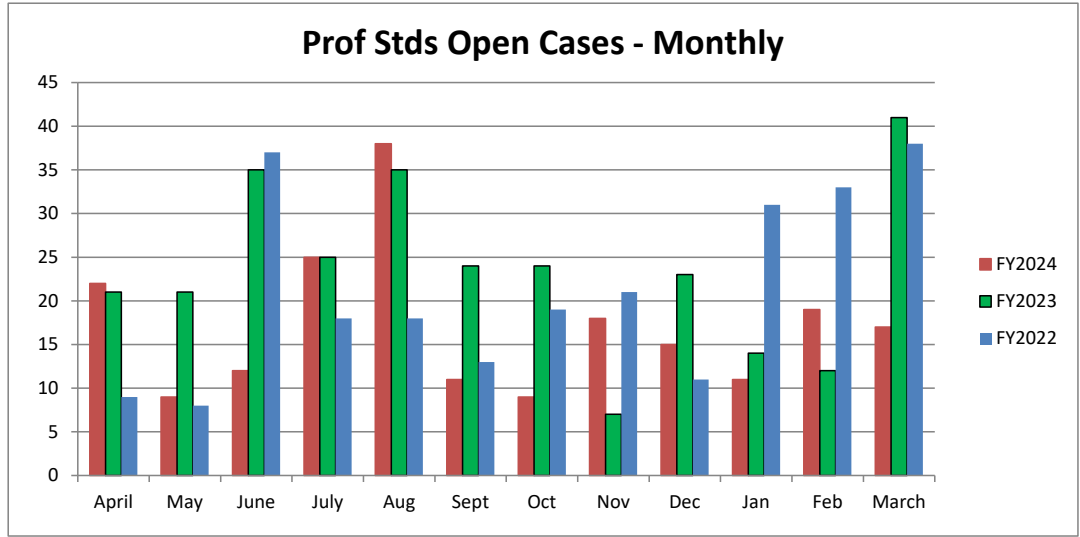
Firm Registration					
Firm	2024	2023	2022	2021	2020
Mth	Sum	Sum	Sum	Sum	Sum
April	6	7	7	3	7
May	8	11	11	15	21
June	12	22	22	25	46
July	25	37	37	35	57
Aug	39	47	47	49	63
Sept	44	53	53	60	68
Oct	55	57	57	67	79
Nov	60	69	69	73	91
Dec	78	94	94	82	107
Jan	83	109	109	102	133
Feb	105	116	116	110	144
March	110	124	124	126	149



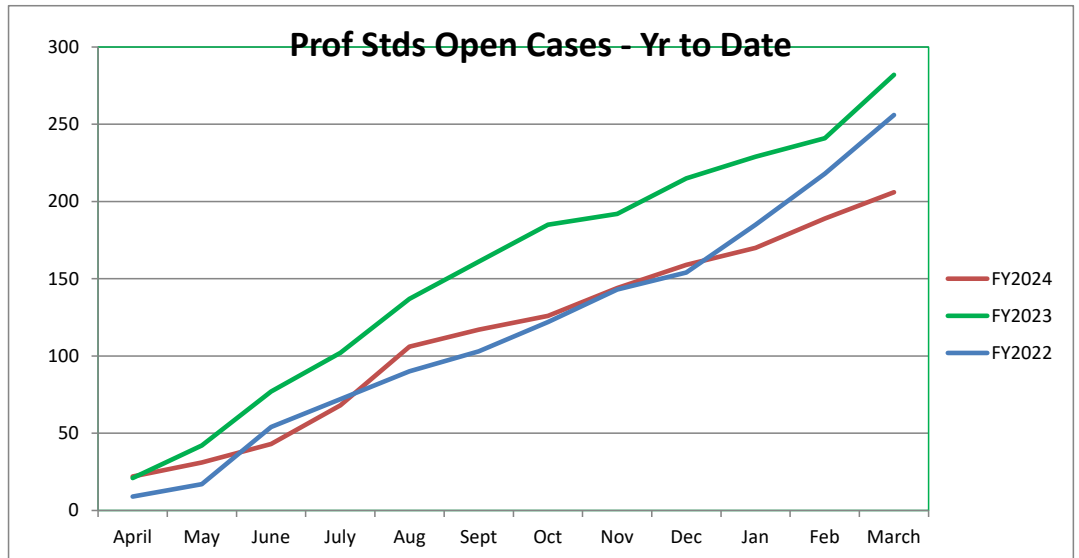
NC State Board of CPA Examiners Monthly and Year-to-Date Operational Metrics

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	11	14	31	21	33
Feb	19	12	33	12	16
March	17	41	38	29	18

Avg	17	24	21	17	26
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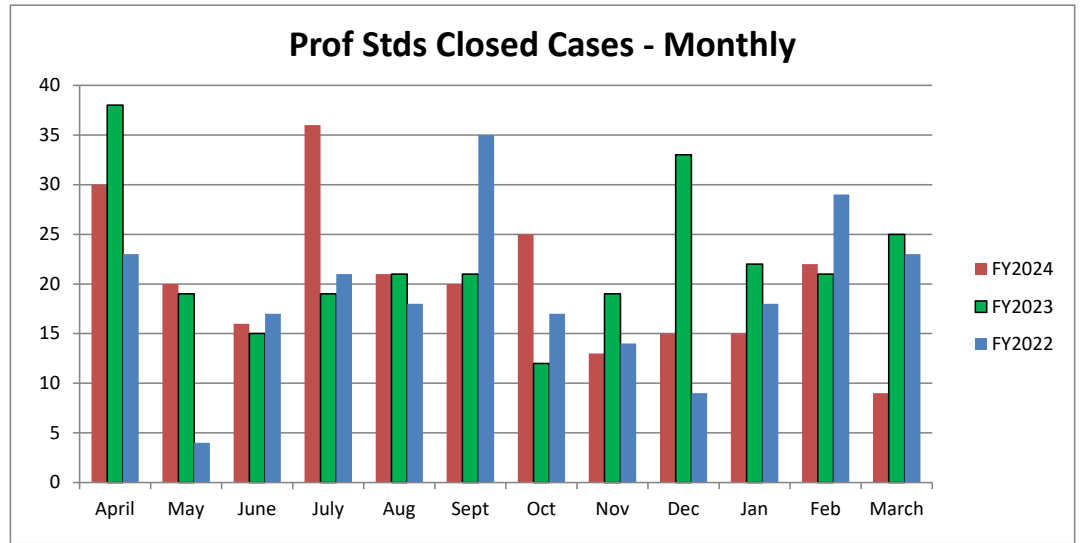
Prf Stds Cases					
Open	2024	2023	2022	2021	2020
Mth	Sum	Sum	Sum	Sum	Sum
April	22	21	9	7	28
May	31	42	17	16	46
June	43	77	54	28	71
July	68	102	72	58	108
Aug	106	137	90	85	175
Sept	117	161	103	98	189
Oct	126	185	122	115	203
Nov	144	192	143	125	214
Dec	159	215	154	138	245
Jan	170	229	185	159	278
Feb	189	241	218	171	294
March	206	282	256	200	312



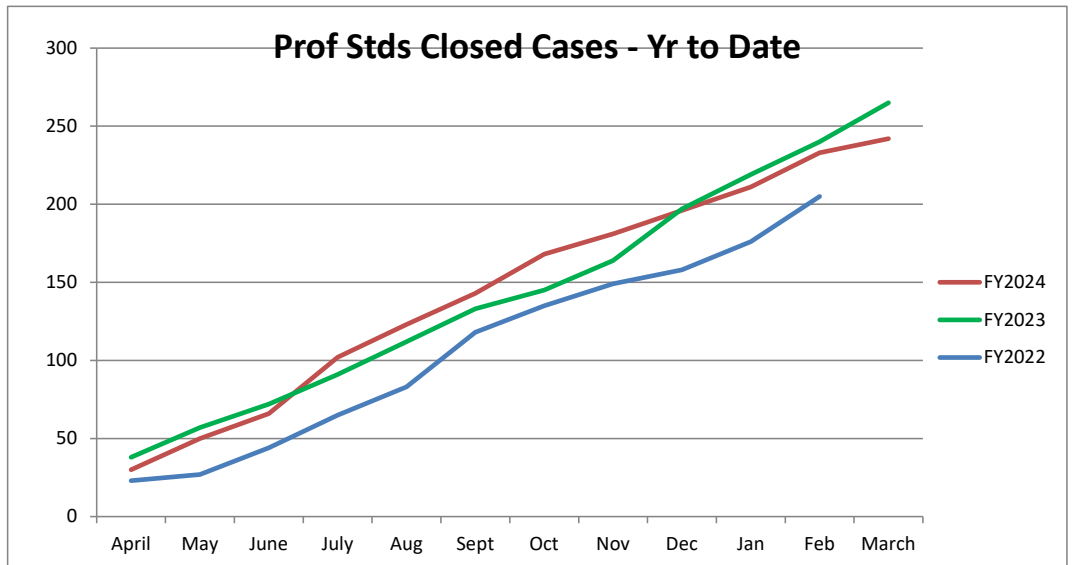
NC State Board of CPA Examiners Monthly and Year-to-Date Operational Metrics

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	15	22	18	19	25
Feb	22	21	29	27	23
March	9	25	23	17	19

Avg	20	22	19	19	28
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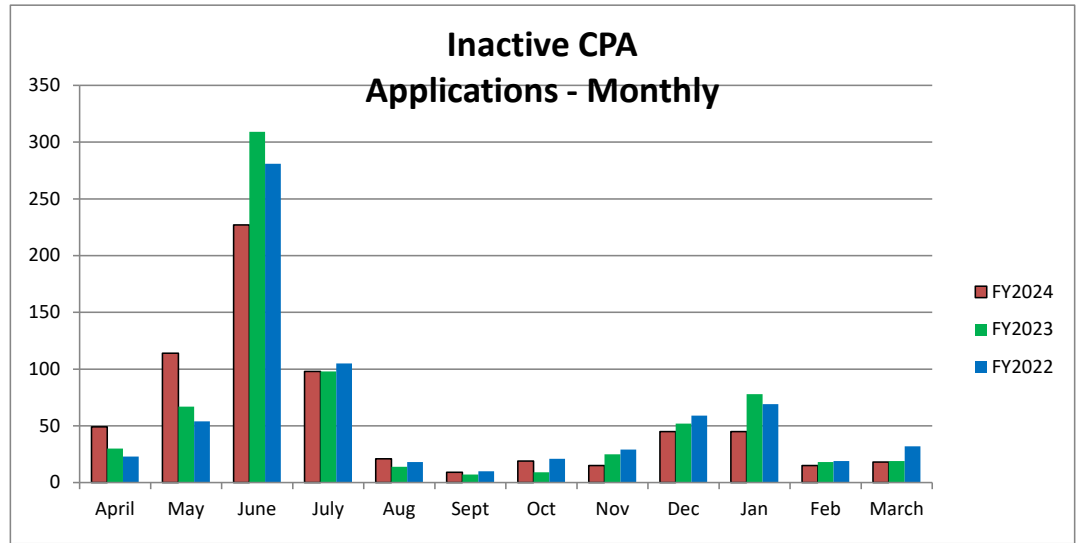


Prf Stds Cases					
Closed	2024	2023	2022	2021	2020
Mth	Sum	Sum	Sum	Sum	Sum
April	30	38	23	17	30
May	50	57	27	40	55
June	66	72	44	63	81
July	102	91	65	86	102
Aug	123	112	83	102	151
Sept	143	133	118	119	177
Oct	168	145	135	131	216
Nov	181	164	149	155	239
Dec	196	197	158	167	264
Jan	211	219	176	186	289
Feb	233	240	205	213	312
March	242	265	228	230	331

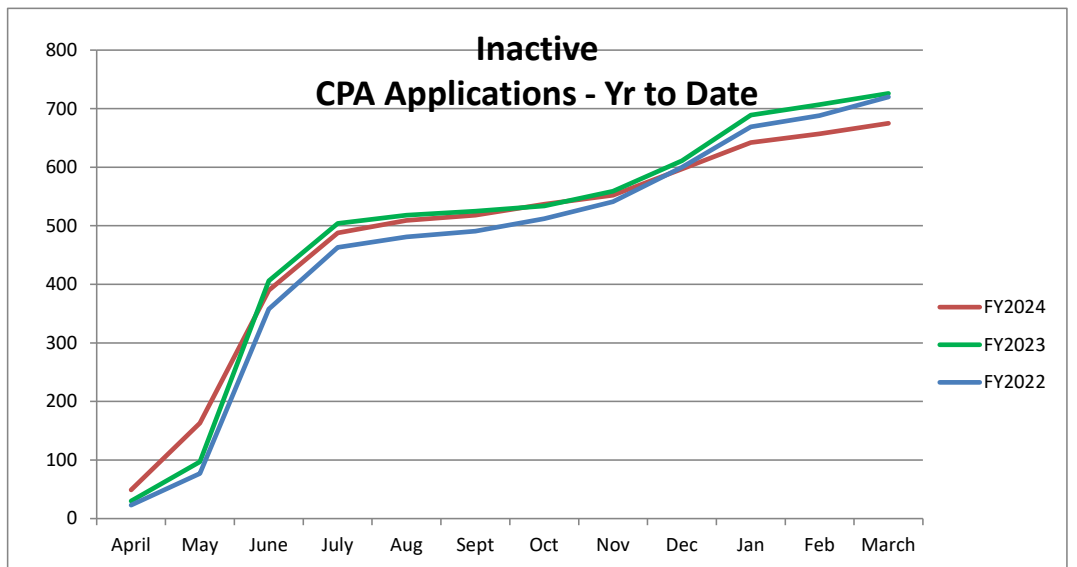


NC State Board of CPA Examiners Monthly and Year-to-Date Operational Metrics

Inactive Applications					
InAct	2024	2023	2022	2021	2020
Mth	#	#	#	#	#
April	49	30	23	17	30
May	114	67	54	88	58
June	227	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	45	78	69	53	32
Feb	15	18	19	9	15
March	18	19	32	21	6
Avg	56	61	60	53	52

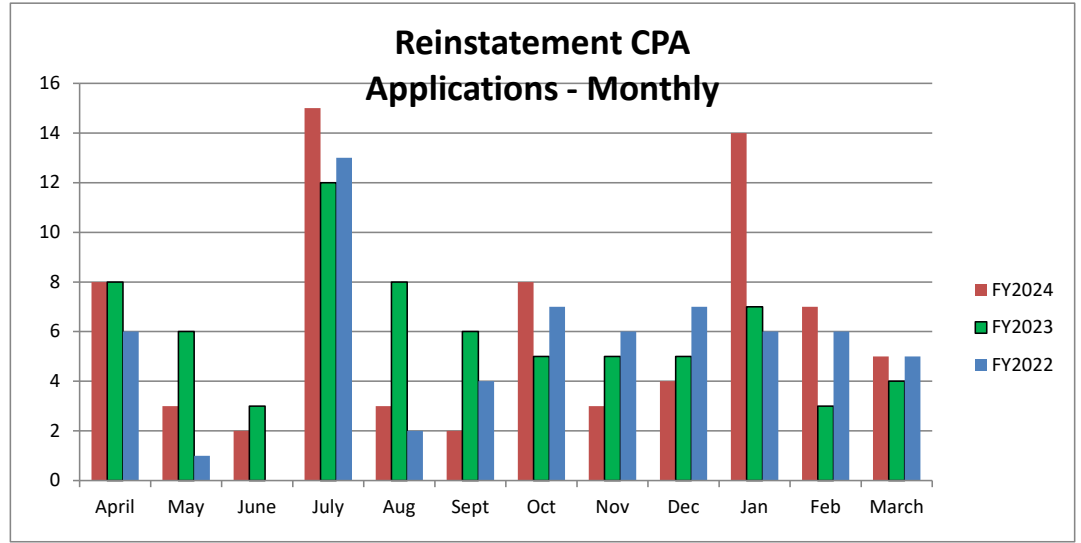


Inactive Applications					
InAct	2024	2023	2022	2021	2020
Mth	Sum	Sum	Sum	Sum	Sum
April	49	30	23	17	30
May	163	97	77	105	88
June	390	406	358	339	309
July	488	504	463	455	432
Aug	509	518	481	462	441
Sept	518	525	491	468	452
Oct	537	534	512	481	472
Nov	552	559	541	502	498
Dec	597	611	600	557	571
Jan	642	689	669	610	603
Feb	657	707	688	619	618
March	675	726	720	640	624

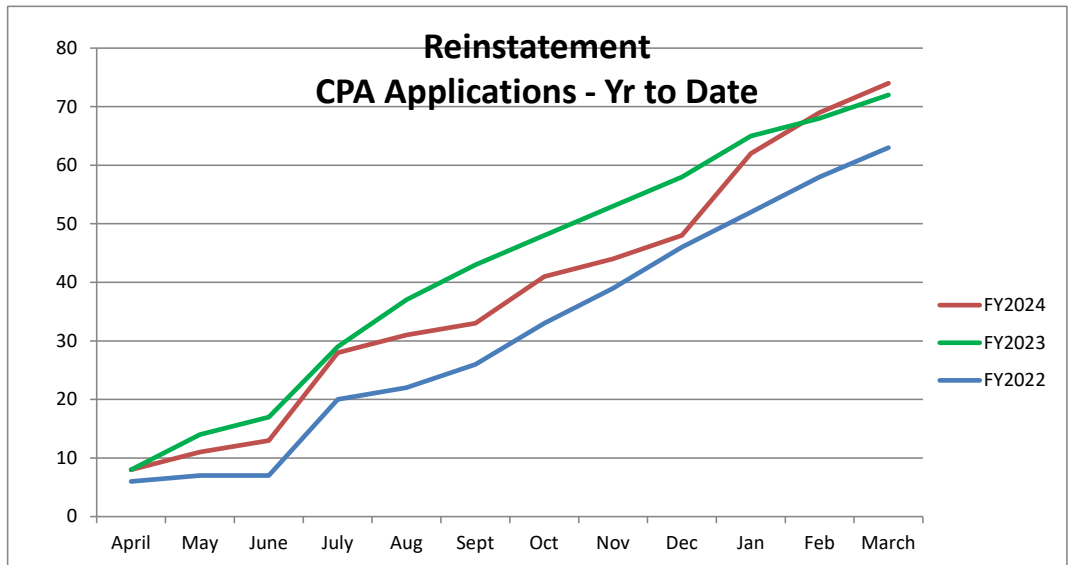


NC State Board of CPA Examiners Monthly and Year-to-Date Operational Metrics

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	14	7	6	7	10
Feb	7	3	6	14	12
March	5	4	5	6	6
Avg	6	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	62	65	52	52	64
Feb	69	68	58	66	76
March	74	72	63	72	82

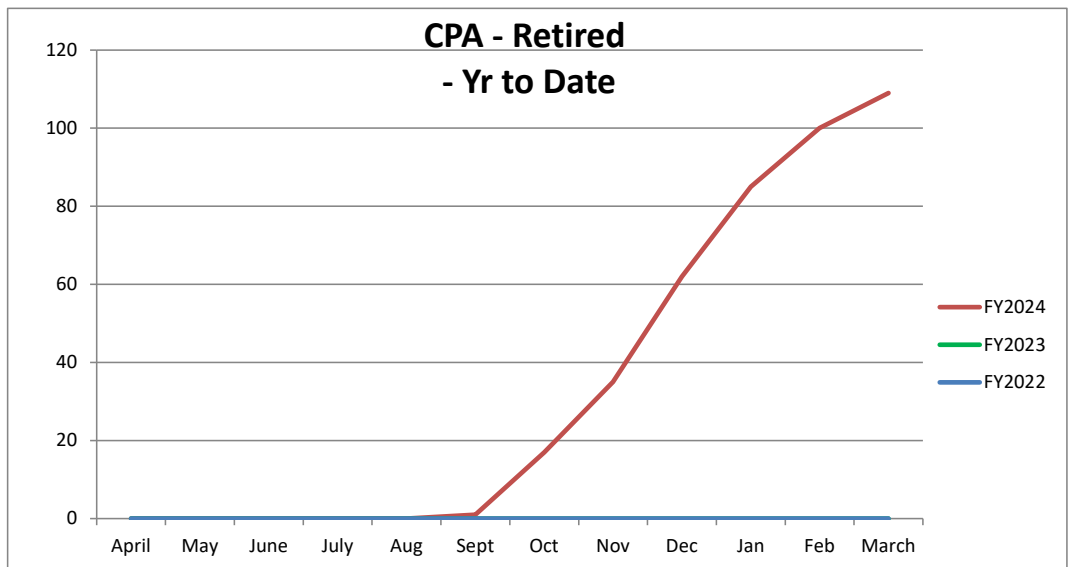
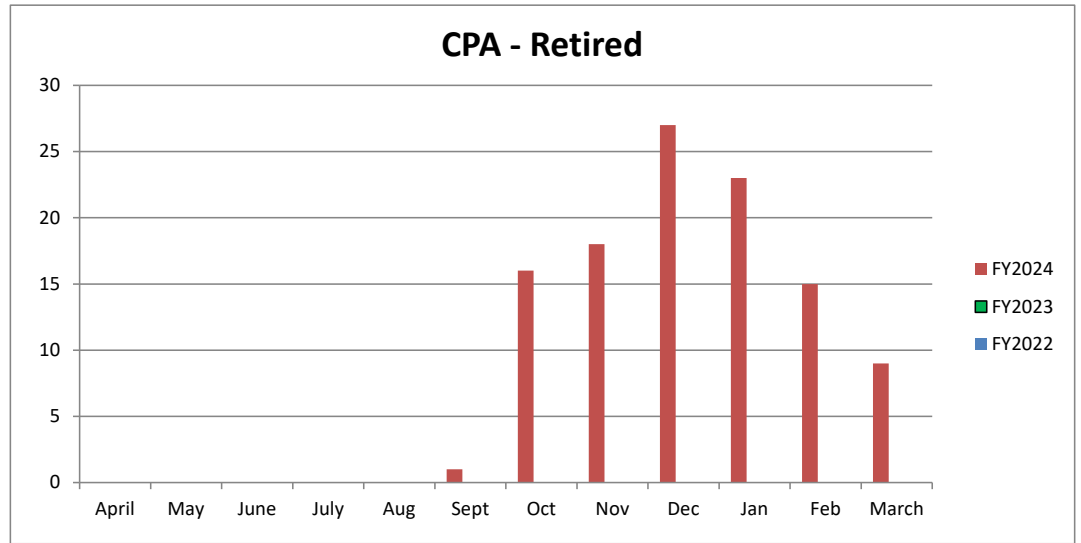


NC State Board of CPA Examiners Monthly and Year-to-Date Operational Metrics

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	18	0	0	0	0
Dec	27	0	0	0	0
Jan	23	0	0	0	0
Feb	15	0	0	0	0
March	9	0	0	0	0
Avg	16	0	0	0	0

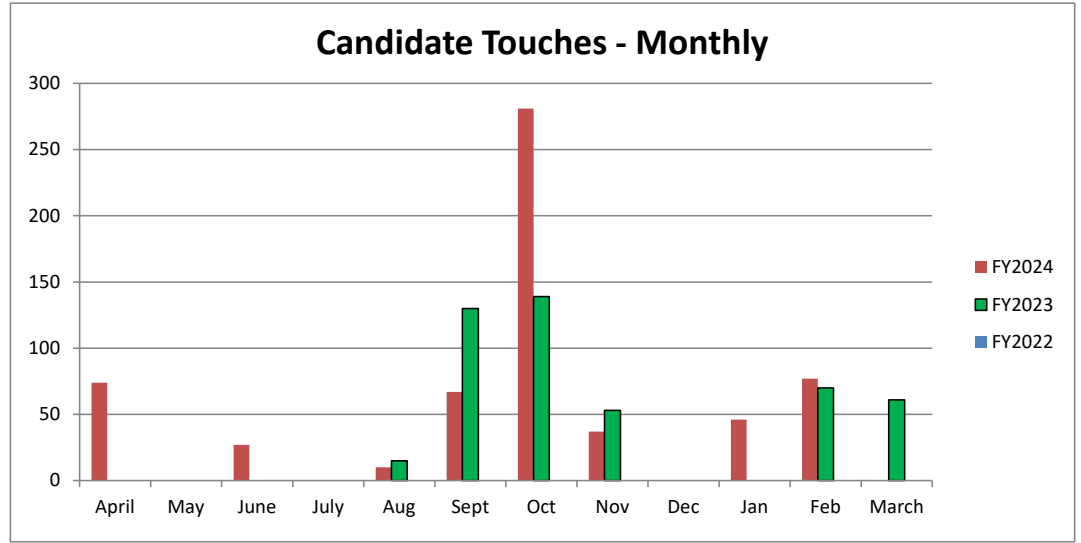
Began Sept 2023

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	35	0	0	0	0
Dec	62	0	0	0	0
Jan	85	0	0	0	0
Feb	100	0	0	0	0
March	109	0	0	0	0



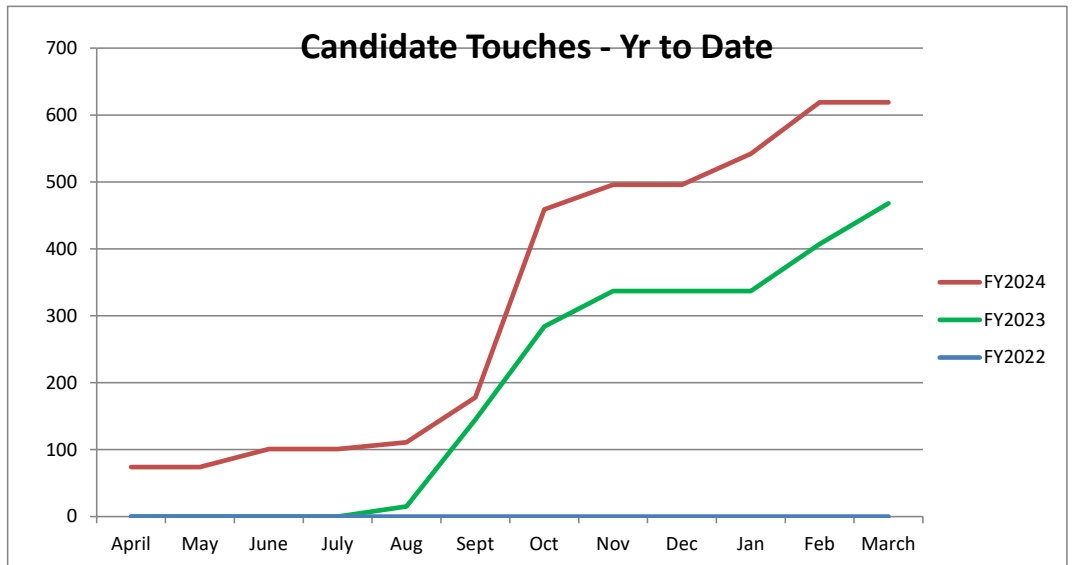
NC State Board of CPA Examiners Monthly and Year-to-Date Operational Metrics

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	46	0	0	0	0
Feb	77	70	0	0	0
March	0	61	0	0	0
Avg	56	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	542	337	0	0	0
Feb	619	407	0	0	0
March	619	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	227	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	18	Nov-23	37
Dec-23	29	119	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	74	227	Jan-23	43	22	Jan-23	5	Jan-23	87	11	15	83	Jan-23	45	Jan-23	14	Jan-23	23	Jan-23	46
Feb-23	56	154	Feb-23	64	12	Feb-23	22	Feb-23	83	19	22	80	Feb-23	15	Feb-23	7	Feb-23	15	Feb-23	77
Mar-23	33	111	Mar-23	28	4	Mar-23	5	Mar-23	80	17	9	88	Mar-23	18	Mar-23	5	Mar-23	9	Mar-23	0
Apr-23	0	0	Apr-23	0	0	Apr-23	0	Apr-23	88	0	0	88	Apr-23	0	Apr-23	0	Apr-23	0	Apr-23	0
May-23	0	0	May-23	0	0	May-23	0	May-23	88	0	0	88	May-23	0	May-23	0	May-23	0	May-23	0
Jun-23	0	0	Jun-23	0	0	Jun-23	0	Jun-23	88	0	0	88	Jun-23	0	Jun-23	0	Jun-23	0	Jun-23	0
Jul-23	0	0	Jul-23	0	0	Jul-23	0	Jul-23	88	0	0	88	Jul-23	0	Jul-23	0	Jul-23	0	Jul-23	0
Aug-23	0	0	Aug-23	0	0	Aug-23	0	Aug-23	88	0	0	88	Aug-23	0	Aug-23	0	Aug-23	0	Aug-23	0
Sep-23	0	0	Sep-23	0	0	Sep-23	0	Sep-23	88	0	0	88	Sep-23	0	Sep-23	0	Sep-23	0	Sep-23	0
Oct-23	0	0	Oct-23	0	0	Oct-23	0	Oct-23	88	0	0	88	Oct-23	0	Oct-23	0	Oct-23	0	Oct-23	0
Nov-23	0	0	Nov-23	0	0	Nov-23	0	Nov-23	88	0	0	88	Nov-23	0	Nov-23	0	Nov-23	0	Nov-23	0
Dec-23	0	0	Dec-23	0	0	Dec-23	0	Dec-23	88	0	0	88	Dec-23	0	Dec-23	0	Dec-23	0	Dec-23	0

Began Tracking



North Carolina State Board of Certified Public Accountant Examiners

Executive Staff Report

Education and Awareness Initiatives

On April 23, the Executive Staff visited TRP Sumner, PLLC, in Fayetteville, to speak with students from UNC Pembroke who aspire to work in public accounting and take the CPA Exam. This is the second Board visit to TRP Sumner, and we greatly appreciate the firm's inclusion of the Board in its student program.

NASBA Conferences

The NASBA Eastern Regional Meeting is scheduled for June 4-6 in Louisville, Kentucky. Meeting registration and hotel reservations are complete for attending Board members. The meeting agenda includes updates from NASBA leadership, a report from the Professional Licensure Task Force, and regional breakout sessions. NASBA and AICPA leaders will also report on the new CPA Exam.

Legal Update

On March 21, Mr. Trainor attended the annual Administrative Law CLE and the Administrative Law Section Meeting. He was voted in as the Vice-Chair of the Administrative Law Council.

User Accounts

As of April 16, approximately 8,116 CPAs have created user accounts. Since a user account is required for individual license renewal, we expect that number will increase quickly over the next month or two.

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. Current projects include 1) NASBA Data Update to backfill missing import information from years past; 2) Update Individual Renewal process to include CPA-retired status individuals; and 3) Add Re-exam application feature to the portal.

Staff Spotlight

Licensing Specialist Alice Grigsby celebrated 38 years with the Board on April 16. Ms. Grigsby makes many people very happy as she processes their applications for licensure. In her spare time, she enjoys trying new recipes on her "test subjects" and participating in the life of her church, including teaching Sunday School and youth events. When not going on adventures with her sweetheart, she enjoys staying home with her son and two cats.