



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 Sotichack, 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
Kasandra 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*.

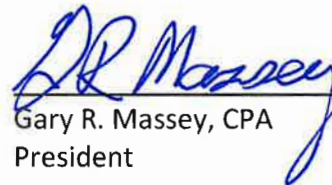
ADJOURNMENT: Mr. Winstead moved, and Ms. Demery seconded the motion to adjourn the meeting at 10:48 a.m. The motion passed with six (6) affirmative and zero (0) negative votes.

Respectfully submitted:



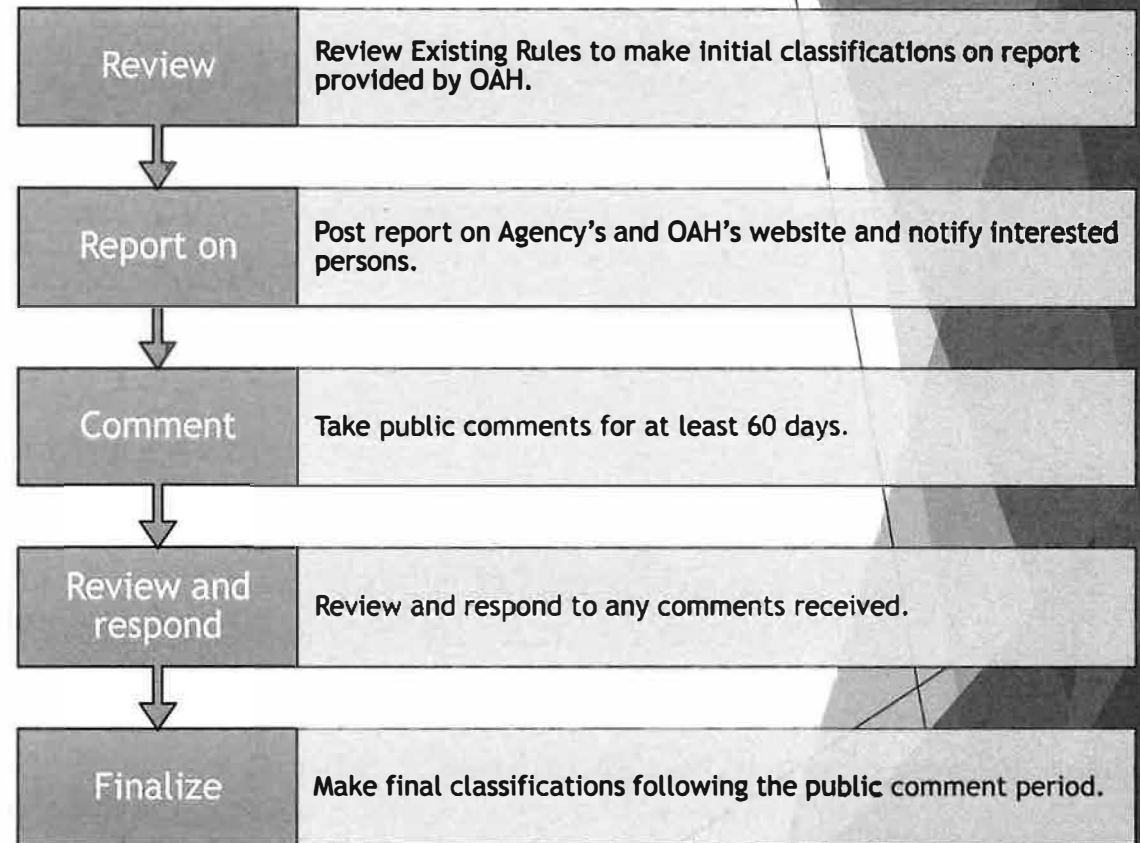
David R. Nance, CPA
Executive Director

Attested to by:



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	
	SECTION .0200 - NOTICE	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
		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	Select One
		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
	SECTION .0300 HEARINGS	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
			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
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	
		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	

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	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	Select One
		21 NCAC 08F .0105	CONDITIONING REQUIREMENTS	Amended Eff. September 1, 2023	Necessary	No		Select One	Necessary	Select One	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	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	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	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	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	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	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	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	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	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	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	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