



North Carolina State Board of Certified Public Accountant Examiners

Public Session Agenda Kenan Center, UNC-Chapel Hill July 22, 2024 10:00 a.m.

I. Administrative Items

- A. Call to Order
Under North Carolina General Statute 138A-15(e), every Board member must avoid conflicts of interest and appearances of conflict. Does any Board member have a known conflict of interest or appearance of conflict with respect to any matter coming before the Board today? If so, please identify the conflict or appearance of conflict and refrain from participating in that matter.
 - 1. Conflict of Interest Checklist
- B. Welcome and Introduction of Guests
- C. Approval of Agenda **(ACTION)**
- D. Minutes **(ACTION)**
- E. Financial/Budgetary Items
 - 1. June 2024 Financial Statements **(ACTION)**

II. Legislative & Rulemaking Items

III. National Organization Items

- A. NASBA Committee Reports **(FYI)**

IV. State & Local Organization Items

- A. Education Task Force **(FYI)**
- B. Evaluation of Statement of Economic Interest Filed by Gary R. Massey, CPA **(ACTION)**
- C. Evaluation of Statement of Economic Interest Filed by D. Michael (Mickey) Payseur, CPA **(ACTION)**
- D. Evaluation of Statement of Economic Interest Filed by Bernita W. Demery, CPA **(ACTION)**
- E. Evaluation of Statement of Economic Interest Filed by Maria M. Lynch, Esq. **(ACTION)**
- F. Evaluation of Statement of Economic Interest Filed by Jennifer K. Van Zant, Esq. **(ACTION)**

V. Committee Reports

- A. Professional Standards Committee **(ACTION)**
- B. Professional Education and Applications Committee **(ACTION)**
- C. Investment Committee **(FYI)**
- D. Audit Committee **(ACTION)**

VI. Executive Staff and Legal Counsel Report

- A. Operational Metrics **(FYI)**
- B. Executive Staff Report **(FYI)**
- C. Meeting Time for September 23, 2024, Board Meeting **(ACTION)**

VII. Public Comments

- A. Highlights of UNC's Master of Accounting Program **(FYI)**

VIII. Closed Session

IX. Adjournment



North Carolina State Board of Certified Public Accountant Examiners

PUBLIC SESSION MINUTES

June 24, 2024

BOARD MEMBERS IN ATTENDANCE: Gary R. Massey, CPA, President; Bernita W. Demery, CPA, Vice President (via WebEx); Jodi K. Kruse, CPA, Secretary-Treasurer; Maria M. Lynch, Esq.; D. Michael (Mickey) Payseur, CPA; Jennifer Van Zant, Esq.; and Arthur M. Winstead, Jr., CPA.

BOARD STAFF IN ATTENDANCE: David R. Nance, CPA, Executive Director; S. Lynne Sanders, CPA, Deputy Director; Frank Trainor, Esq., Staff Attorney; Lisa Hearne-Bogle, Communications Officer (via WebEx); and Buck Winslow, Licensing Manager.

OTHERS IN ATTENDANCE: Noel Allen, Esq., Board Legal Counsel; Mark Sotichick, CPA, CEO, NCACPA; Robert Broome, NCACPA Director of Advocacy; Jonathan Kraftchick, CPA, and Michael Scott, CPA, Board of Directors, NCACPA; 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: There were no recusals from the Professional Standards Committee's agenda items.

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

MINUTES: Ms. Demery moved, and Ms. Kruse seconded the motion to approve the May 20, 2024, meeting minutes as submitted. The motion passed with seven (7) affirmative and zero (0) negative votes.

FINANCIAL AND BUDGETARY ITEMS: Mr. Payseur moved, and Ms. Lynch seconded the motion to approve the May 2024 financial statements as submitted. The motion passed with seven (7) affirmative and zero (0) negative votes.

LEGISLATIVE AND RULEMAKING ITEMS: Ms. Kruse moved, and Mr. Payseur seconded the motion to approve the classification of Board rules now that the 60-day comment period is over. The motion passed with seven (7) affirmative and zero (0) negative votes. The next step in the periodic review of rules process is to forward the Board-approved classification to the Office of Administrative Hearings.

NATIONAL ORGANIZATION ITEMS: Mr. Massey provided an update from NASBA's Diversity Committee and reported that the official committee's name was changed to the Inclusion Committee. Mr. Payseur reported that the Enforcement Resources Committee will hold its next meeting on August 12-13, 2024, in Nashville, and he plans to attend the meeting in person.

STATE AND LOCAL ORGANIZATION ITEMS: Ms. Sanders provided an overview of the Board’s CPA Exam Voucher Program.

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

Case No. C2023153 - Christopher Alan Lawing - Approve the signed Consent Order. (Appendix I)

Case No. C2024033 - Jason Behrens - Approve the signed Consent Order. (Appendix II)

Case No. C2024058 - Rebecca Sue Roark - Approve the signed Consent Order. (Appendix III)

File No. UT2024092 - Kelli Kilgore - Approve the signed Notice of Apparent Violation and Agreement to Cease the Use of the CPA Title. (Appendix IV)

Case No. C2024019 - Close the case without prejudice with a Letter of Warning.

Case No. C2024086 - Close the case without prejudice with a Letter of Warning.

Case No. C2024025 - Close the case without prejudice.

Case No. C2024054 - Close the case without prejudice.

Case No. C2024080 - Close the case without prejudice and refund the \$100 civil penalty.

Mr. Winstead stated the Committee provided staff with guidance on six (6) cases.

PROFESSIONAL EDUCATION AND APPLICATIONS COMMITTEE REPORT: The Board approved with seven (7) affirmative and zero (0) negative votes the following recommendations of the Committee as presented by Ms. Demery:

Transfer of Uniform CPA Exam Grades – Approve the following applications for transfer of Uniform CPA Exam grades:

Phuong Dinh Green
Steven Michael Sharp

Meghann Victoria Swanson
Yang Li Wu

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

Jordan Carter Bailey
Abby Renee Baukema
Alyssa Jordan Carey

James Scott Carslaw
Remson Moore Covington
Melissa Sue Endicott

Zachary Michael Fry
Peter Christopher Gallagher III
Phuong Dinh Green
Porter Ian Heath
Gabrielle Marie Juba
Robert William LaBelle
Ethan Alexander Minshew
Justin Blake Quinn

Elizabeth Ann Rohlf
Steven Michael Sharp
Meghann Victoria Swanson
Stephen Robert Waldman
Kathryn Elizabeth Watson
Amy Marie Wood
Yang Li Wu

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

Claire Kathleen Jackson, T14502
Roger Lee Yost II, T14503
Dawn Marie Johnson, T14504
Howard Lars Nilson III, T14505
Vanessa Rose Versandi, T14506
Amy Lee Jayne, T14507
Meghan Marie Nelson, T14516
Chad Daniel Nagel, T14517
Grace Anne McCarthy, T14518
Brian Charles Nute, T14519
Christian Stone Douglas, T14520

Julie L. Armel, T14521
Kevin Tyler Reid, T14522
Fakhar E. Haider Syed, T14523
Matthew Ryan Yatovitz, T14524
Teresa K. Posey-Kazaglis, T14525
Steven Joseph Mack, T14526
Norbert Sporbeck, T14527
Daria Serdiuk, T14528
Manuel Alexander Carreno, T14529
Richard Philip Rignola, T14530

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

Iryna Koshova

Ashley Anne Westerberg

Reinstatement - Approve the following CPA certificate reinstatement application:
Michael Cirillo, #44979

CPE Extension Request – Approve the following requests for an extension to complete CPE:

Yongmei Liu Culliney, #32946
Charise Neal, #44066

Harold Claude Reid, #10154

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

Aradhana Aggarwal, #42322
Maryann McGarity, #15489
Seth Patrick McGroder, #44927

Allison Kent Moore, #41396
Lisa E. Rower, #33647
Jenna Rainsford Shaw, #43560

Uniform CPA Exam Applications - Approve the following applications for the Uniform CPA Exam:

Makayla Aiken	Zuleyka Cox
Donald Alber	Alexis Credle
Sarah Alexander	Nia Crosdale
Mazen Algaradi	Justin Cunningham
Riane Allen	Stephen Dallara
Simone Allen	Allyson Danaher
Brittany Allgood	Grace Davis
Ginger Anderson	Joshua Dawson
Rachel Anstett	Alida Dayton
Bradley Baity	Brandon Dean
Douglas Baker	Morgan Deans
Robert Baldwin	Anthony DeMarco
Sydney Baldwin	Gefei Deng
Bailey Beatty	Holden Denny
Ava Berry	Adrien Depace
Kyle Betz	Lauren Dever
Kai Bilotta	Anna Dixon
Kristen Bonkowski	Josue Dominguez
Victoria Botzis	RunQi Dong
Ethan Boyer	Matthew Dubuque
Ian Brain	Sarah Dudkiewicz
Corey Bramlett	Michael Dunning
Amber Briggs	Paul Early
Ethan Brunelli	Kimberly East
Gilley Bunting	Paige Ehrman
Christopher Burdick	Caroline Eidson
Emily Burke	Aaron Eller
Emily Burroughs	Daniel Ellison
Andrew Butterfield	Tyler Ezzell
Sydney Buzard	Matthew Faircloth
Anna Byrd	Hua Fan
Mylena Cairrikier	Angela Farman
Geoffrey Cardenas-Izazaga	Andrew Farrug
Henry Caston	Devyn Figueroa
Caroline Cates	Alexander Forrest
John Chambers	Forrest Forshey
Shaneilia Cherry	Emily Franchuk
Paige Cleary	Maddalyn Franks
Brianna Collins	Mitchell Frei
Madison Comer	Bethany Frongner
Kylie Conlon	Danielle Fuller
Tyler Counts	Lacy Galloway

Christian Garber
Evan Gassman
Julianna Gentile
Jackson Goodwin
Heather Graham
Stephen Griffin
Lily Grissom
Reagan Gunter
Caitlin Guzik
Joseph Hackler
Christopher Harborth
Chase Hartman
TingTing Harvey
Katie Hawkins
Virginia Hawkins
Caroline Hendrix
Alyse Herburger
Alexander Hester
Christina Hicks
Laura Hiers
Brian Himmel
Joshua Hinchler
Tanner Hobbs
Payton Hudson
Lily Hunt
Chariti Jackson
Jennifer Jacobs
Brandon Jaynes
Jonathan Jewell
Jennifer Jinks
Ethan Jordan
Barbara Joyner
Nicholas Kabiri
Zoe Kaiser
Alexa Kallesten
Alexey Kamensky
Anna Kemp
Caroline King
Isaac King
Weldon King
Maxine Kooper
Eli Kovacs
Edward Laiewski
Savannah Lampley

Sophia Lanham
Nicholas Leader
Jiefang Liang
Cindy Lin
Rebekah Lippard
Tanisa Little
Cora Long
Aaron Lowry
Francis Lozzi
Elsah MacManus
Jackson Madonia
Andriana Mahairas
Samuel Makarov
Evoli Manning
Christopher Martin
Derek Martin
Daniel Martinez-Sanchez
Joseph Massaquoi
Sarah McCarthy
Erica McDermott
Roy McDonald
Susan McLean
Caroline McMullan
Annette Medalie
Nolan Meese
Jacob Meier
Logan Miller
Christopher Minneci
Michelle Mixon
Magdalyn Mockbee
Shane Morgan
Taner Moulton
Alexandra Mull
Jacob Muller
Taylor Newman
Reese Niccum
Amber Nichols
Meredith Norris
Daniel O'Connor
Matthew Palmer
Alexander Pardue
Taylor Parks
Isabella Passamani
Julian Passmore

Maliyah Paynter
William Peddycord
Kathryn Perry
James Petrolle
McKenna Polk
Brittany Powell
Laura Powell
Rachel Powell
Landon Price
Brady Proffitt
Robert Ragland
Jamie Ramirez
Vania Ramos Ponce
Robert Ramseur
Ravi Rathee
Vida Reese
Blake Reynolds
Macy Reynolds
Ilan Reznikov
Charles Rich
Aaron Riggs
Shawna Riggs
Jason Ringle
Roshane Rochester
Jack Rockhill
Sarah Rogers
Abigail Ross
Hailey Ross
Anthony Rucki
Shaurnetta Russell
Rateel Saleh
Kelsey Sampere
Corbett Schaefer
Patrick Schaffer
Matthew Scherrer
Olivia Schwager
James Scott
Gabrielle Shannon
Kaytlin Shaver
Cayla Shinn
Stephanie Sierra
Harvir Singh

Laura Smith
Wesley Smith
Ashlyn Smoot
William Speight
Chasen Spicer
Meghan Spillare
Lori Stahlberg
Mattie Starnes
Mark Steffan
Sarah Stewart
Margaret Stichter
Dylan Stinman
Dane Straeter
Emily Sullivan
Charlotte Surry
Isabella Tarlton
Logan Taylor
Laura Thomas
Nathaniel Thomas
Robert Tomasic
Amy Townsend
Joshua Tyree
Patrick Uhlman
Thomas Upson
Thomas Vaughn
Rodrigo Vieira Campos
Walter Vozzo
Alison Walker
Carosue Ward Daley
Lanett Washington
Abigail White
Jamaal White
Lucas Whitesides
Kaylah Wiglesworth
Alise Wille
Matthew Willis
Morgan Wright
William Youngblood
Thomas Zambrano
Anna Zhao
Xiaojuan Zhong
Mikayla Zucker

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

Mr. Trainor and Mr. Allen noted active legislative items of interest to the Board.

PUBLIC COMMENTS: Mr. Soticheck and Mr. Broome summarized the Association's recent work.

ADJOURNMENT: Mr. Payseur moved, and Mr. Winstead seconded the motion to adjourn the meeting at 11:15 a.m. The motion passed with seven (7) affirmative and zero (0) negative votes.

Respectfully submitted:

Attested to by:

David R. Nance, CPA
Executive Director

Gary R. Massey, CPA
President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #C2023153

IN THE MATTER OF:
Christopher Alan Lawing #17039
Respondent

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 Respondent stipulate to the following:

1. Christopher Alan Lawing (hereinafter “Respondent”) was the holder of North Carolina certificate number 17039 as a Certified Public Accountant.
2. The Respondent informed the Board on his 2022-2023 CPA certificate renewal that he had obtained the required CPE for calendar year 2021.
3. Based on the Respondent’s representation, the Board accepted his renewal.
4. The Respondent was subject to an audit of his 2021 and 2022 CPE.
5. In response to the Board’s audit of his CPE, the Respondent was only able to provide documentation for thirty nine point five (39.5) hours of CPE required for 2021. Additionally, the Respondent was only able to provide documentation for thirty nine (39) hours of CPE required for 2022.
6. The Respondent’s CPA certificate was placed on forfeit status in 2023.
7. The Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. The Respondent understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

BASED upon the foregoing, the Board makes the following Conclusions of Law:

1. The Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. The Respondent’s actions as set out above constitute violations of 21 NCAC 08N .0202(a), .0202(b)(3), and .0202(b)(4).

Consent Order - 2
Christopher Alan Lawing

- 3. Per N.C. Gen. Stat. § 93-12(9) and also by virtue of the Respondent's consent to this order, the Respondent is subject to the discipline set forth below.

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

- 1. The Respondent's CPA certificate is subject to a one-year stayed suspension commencing on the date that his certificate was placed on forfeit status. If, during the stayed suspension period, the Respondent engages in additional conduct that is found to violate the Board's Rules of Professional Ethics and Conduct, then the stay will be lifted and the suspension will become active.
- 2. The Respondent may apply for reissuance of his CPA certificate upon completion of all criteria set forth in the reissuance application. In addition to those criteria, the Respondent must first: (1) pay a one thousand dollar (\$1,000) civil penalty, and (2) provide certificates of completion for an additional one point five hours (1.5) of CPE to make up his prior deficit.

CONSENTED TO THIS THE 14 DAY OF June, 2024.
(Day) (Month) (Year)
Christopher A. Lawing
Respondent

APPROVED BY THE BOARD THIS THE 24 DAY OF June, 2024.
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: Larry R. Massey
President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #C2024033

IN THE MATTER OF:
Jason Behrens, #40805
Respondent

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 Respondent stipulate to the following:

1. Jason Behrens (hereinafter “Respondent”) was the holder of North Carolina certificate number 40805 as a Certified Public Accountant.
2. The Respondent informed the Board on his 2021-2022 CPA certificate renewal that he had obtained the required CPE for calendar year 2021.
3. Based on the Respondent’s representation, the Board accepted his renewal.
4. The Respondent was subject to an audit of his 2021 and 2022 CPE.
5. In response to the Board’s audit of his 2021 CPE, the Respondent was unable to provide documentation to substantiate completion of the required ethics course for that year.
6. The Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. The Respondent understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

BASED upon the foregoing, the Board makes the following Conclusions of Law:

1. The Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. The Respondent’s actions as set out above constitute violations of 21 NCAC 08N .0202(a), .0202(b)(3), and .0202(b)(4).
3. Per N.C. Gen. Stat. § 93-12(9) and also by virtue of the Respondent’s consent to this order, the Respondent is subject to the discipline set forth below.

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

1. The Respondent's CPA certificate is subject to a one-year stayed suspension commencing the day that the Respondent was granted inactive status. If the Board finds that the Respondent has violated any other Board Rules of Professional Conduct during the one-year period, the stay will be lifted, and the Respondent's CPA certificate will be actively suspended.
2. The Respondent may apply to reactivate his CPA certificate at any time upon:
 - a. Completion of an application package pursuant to 21 NCAC 08J .0105(c); and
 - b. Payment of a one thousand dollar (\$1,000) civil monetary penalty.

CONSENTED TO THIS THE 15 DAY OF May, 2024
(Day) (Month) (Year)

[Signature]
Respondent

APPROVED BY THE BOARD THIS THE 24 DAY OF June, 2024
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: [Signature]
President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #C2024058

IN THE MATTER OF:
Rebecca Sue Roark, CPA, #26063
Respondent

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 Respondent stipulate to the following:

1. Rebecca Sue Roark, CPA (hereinafter “Respondent”), is the holder of North Carolina certificate number 26063 as a Certified Public Accountant.
2. The Respondent informed the Board on her 2021-2022 CPA certificate renewal that she had obtained the required CPE for calendar year 2021.
3. Based on the Respondent’s representation, the Board accepted her renewal.
4. The Respondent was subject to an audit of her 2021 and 2022 CPE.
5. In response to the Board’s audit of her CPE, the Respondent admits to obtaining her 2021 CPE in July 2022 instead of by the required deadline of June 30, 2022.
6. As a result, the Respondent was deficient by 3 hours in 2021.
7. The Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. The Respondent understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

BASED upon the foregoing, the Board makes the following Conclusions of Law:

1. The Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. The Respondent’s actions as set out above constitute violations of 21 NCAC 08N .0202(a), .0202(b)(3), and .0202(b)(4).
3. Per N.C. Gen. Stat. § 93-12(9) and also by virtue of the Respondent’s consent to this order, the Respondent is subject to the discipline set forth below.

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

1. The Respondent's CPA certificate is subject to a one-year stayed suspension. Because the suspension is stayed, the Respondent's CPA certificate will remain active. If the Board finds that the Respondent has violated any other Board Rules of Professional Conduct during the one-year period, the stay will be lifted, and the Respondent's CPA certificate will be actively suspended.
2. The Respondent shall pay a one thousand dollar (\$1,000) civil penalty, to be remitted to the Board with this Consent Order.
3. The Respondent shall make up the three-hour CPE shortfall within three (3) months following the approval of the Consent Order.

CONSENTED TO THIS THE 16th DAY OF June, 2024.
(Day) (Month) (Year)

Rebecca Roark
Respondent

APPROVED BY THE BOARD THIS THE 24 DAY OF June, 2024.
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: Gary Massey
President

**THE NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC
ACCOUNTANT EXAMINERS**

IN THE MATTER OF:

Kelli Kilgore
File #UT2024092

NOTICE OF APPARENT VIOLATION
AND AGREEMENT TO CEASE THE
USE OF THE CPA TITLE

TO THE ABOVE NAMED RECIPIENT:

WHEREAS, the North Carolina State Board of Certified Public Accountant Examiners (“Board”) is authorized by N. C. Gen. Stat. § 93-12(16) to enforce the provisions of the North Carolina Certified Public Accountant Act (“Accountancy Act”) through actions for injunctive relief regarding “a single violation” of this Chapter; and,

WHEREAS, pursuant to N. C. Gen. Stat. § 93-1, “A ‘certified public accountant’ is a person who holds a certificate as a certified public accountant issued under the provisions of this Chapter.”

WHEREAS, pursuant to N. C. Gen. Stat. § 93-3, “It shall be unlawful for any person who has not received a certificate of qualification or not been granted a practice privilege under GS 93-10 admitting the person to practice as a certified public accountant to assume or use such a title, or to use any words, letters, abbreviations, symbols or other means of identification to indicate that the person using same has been admitted to practice as a certified public accountant.”

WHEREAS, Kelli Kilgore (hereinafter “Kilgore”) was employed by a company based in Seattle, Washington (hereinafter “employer”).

WHEREAS, the Board has received information from Kilgore’s employer indicating that Kilgore represented herself as a North Carolina Certified Public Accountant, having a certificate number of 31375.

WHEREAS, upon review of its files, it has been determined by the Board that Kilgore is not the holder of North Carolina certificate number 31375, or any other CPA certificate, in the State of North Carolina.

WHEREAS, pursuant to N. C. Gen. Stat. § 93-12(16), the Board has the authority “[t]o apply to the courts, in its own name, for injunctive relief to prevent violations of this Chapter [the Accountancy Act] or violations of any rules adopted pursuant to this Chapter.”

WHEREAS, as long as Kilgore does not resume her use of the CPA title, the Board does not deem it necessary to file for injunctive relief.

IT IS THEREFORE AGREED that:

Kilgore recognizes that she has violated the Accountancy Act and agrees to refrain from using in any manner the title "CPA" or "Certified Public Accountant" in a manner that suggests that she is licensed as a CPA in the State of North Carolina.

The Board agrees that as long as Kilgore abides by the terms of this Agreement, it will not pursue civil relief pursuant to N. C. Gen. Stat. § 93-12(16) nor will it seek criminal sanctions.

North Carolina State Board of Certified Public Accountant Examiners

BY:  DATE: 6-24-24
Frank X. Trainor, III
Staff Attorney

BY: Kelli Kilgore
Kelli Kilgore (Jun 18, 2024 11:00 EDT)
Kelli Kilgore

Financial Highlights
For the Three Month Period Ended June 30, 2024
Compared to the Three Month Period Ended June 30, 2023

	Budget Var.	Jun-24	Jun-23	Inc. (Dec.)
Total Revenue	\$ 383,551.88	\$ 1,743,502.88	\$ 1,762,601.72	\$ (19,098.84)
■ Total Operating Revenue	\$ 382,256.57	\$ 1,708,830.20	\$ 1,742,782.50	\$ (33,952.30)
❖ Total Net Non Operating Revenue	\$ 1,295.31	\$ 34,672.68	\$ 19,819.22	\$ 14,853.46
○ Total Expenses	\$ 38,905.17	\$ 800,599.89	\$ 827,221.58	\$ (26,621.69)
Increase(Dec.) Net Assets for Period		\$ 942,902.99	\$ 935,380.14	\$ 7,522.85
Total Checking and Savings		\$ 2,567,163.37	\$ 2,431,019.36	\$ 136,144.01
Total Assets		\$ 5,761,177.32	\$ 5,673,568.65	\$ 87,608.67
Full-Time/Part-Time Employees		12/0	12/0	

Budget:

- Operating revenue was \$382,000 over budget. Certificate fees increased (+\$330k), primarily due to the timing of collection (June vs. July). Exam fee revenue up +\$52k.
- ❖ Non-Operating revenue was \$1,300 over budget due to gift card revenue collected.
- Expenses were over budget by \$39,000. Key variances individually were increased exam costs (+\$46k) and increased office expense (+\$17k); offset by reduced operational expenses including legal expense (-\$9k), building expenses, (-\$4k), postage (-\$8k), and other general expense items due to the timing of payment.

Actual:

- Total operating revenue decreased from prior year by \$34,000. Decrease related to decreased exam fee revenue.
- ❖ Total net non-operating revenue increased this period compared to prior by \$15,000 primarily due increased interest income (+\$14k) and gift card revenue (+\$1k).
- Total expenses decreased from prior period by \$27,000. The decrease can be explained by lower exam fees (-\$25k), legal fees (-\$16k), and postage/printing (-\$14k); offset by increased salary expense (+12k), subscription costs (+\$5k), and building expense (+\$2k).

North Carolina State Board of CPA Examiners

Statement of Net Position

As of June 30, 2024

	TOTAL	
	AS OF JUN 30, 2024	AS OF JUN 30, 2023 (PY)
ASSETS		
Current Assets		
Checking/Savings		
1020 Truist Checking Acct	306,605.12	505,833.55
1021 Truist Savings Account	5,080.24	5,205.37
1023 Truist Disciplinary Clearng Acct	0.00	1,000.00
1030 Truist Payroll Acct	100.00	100.00
1076 Pinnacle - MMA	1,751,115.50	1,434,730.40
1078 Pinnacle - ICS	504,262.51	484,150.04
Total Checking/Savings	\$2,567,163.37	\$2,431,019.36
Other Current Assets		
1050 CD Investments - Current	251,510.00	253,383.22
1110 Accrued CD Interest	3,312.44	1,526.02
1120 Accounts Receivable	90.77	0.00
1125 Accts Rec Civil Penalties	0.00	-400.00
1130 Lease Receivable - Current	50,362.00	47,406.00
Total Other Current Assets	\$305,275.21	\$301,915.24
Total Current Assets	\$2,872,438.58	\$2,732,934.60
Fixed Assets		
1300 Building	985,976.03	985,976.03
1305 Land	300,000.00	300,000.00
1310 Furniture	61,443.00	61,443.00
1320 Equipment	139,295.50	152,015.45
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	-926,561.67	-870,146.62
1395 Amortization of GL Software	-197,369.00	-94,840.00
Total Fixed Assets	\$986,484.00	\$1,134,650.00
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	\$5,761,177.32	\$5,673,568.65

North Carolina State Board of CPA Examiners

Statement of Net Position

As of June 30, 2024

	TOTAL	
	AS OF JUN 30, 2024	AS OF JUN 30, 2023 (PY)
LIABILITIES & NET ASSETS		
Liabilities		
Current Liabilities		
Accounts Payable		
2000 Accounts Payable	0.00	665.50
Total Accounts Payable	\$0.00	\$665.50
Other Current Liabilities		
2005 Due to Exam Vendors	334,332.24	391,441.92
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	4,329.17	4,132.17
Total Other Current Liabilities	\$423,476.41	\$582,918.09
Total Current Liabilities	\$423,476.41	\$583,583.59
Long-Term Liabilities		
2020 Accrued Vacation	86,615.27	84,737.27
2310 Deferred Inflow of Resources	54,654.00	102,060.00
Total Long-Term Liabilities	\$141,269.27	\$186,797.27
Total Liabilities	\$564,745.68	\$770,380.86
Net Assets		
3010 Net Assets Invest in Cap Assets	986,484.00	1,134,650.00
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	1,867,044.65	1,433,157.65
Change in Net Assets	942,902.99	935,380.14
Total Net Assets	\$5,196,431.64	\$4,903,187.79
TOTAL LIABILITIES & NET ASSETS	\$5,761,177.32	\$5,673,568.65

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

	TOTAL	
	APR - JUN, 2024	APR - JUN, 2023 (PY)
Income		
Certificate Fees		
4110 Certificates - Initial	8,300.00	11,200.00
4120 Certificates - Reciprocal	9,500.00	8,300.00
4140 Certificates - Renewal Fees	1,302,800.00	1,300,260.00
4150 Certificates - Reinst/Revoked	400.00	300.00
4151 Certificates - Reinst/Surr	1,300.00	1,600.00
Total Certificate Fees	1,322,300.00	1,321,660.00
Exam Fee Revenue		
4001 Initial Adm Fees	45,080.00	53,360.00
4002 Re-Exam Adm Fees	41,925.00	47,850.00
4004 Exam Fees Revenue	302,957.20	327,436.25
4070 Transfer Exam Grade Credit	75.00	
4072 Exam Scholarship Coupon	-5,257.00	-8,928.75
Total Exam Fee Revenue	384,780.20	419,717.50
Misc		
4970 Duplicate Certificates	250.00	175.00
4990 Miscellaneous	600.00	450.00
Total Misc	850.00	625.00
Partnership Fees		
4260 Partnership Registration Fees	50.00	30.00
Total Partnership Fees	50.00	30.00
Professional Corporation Fees		
4250 PC Registration Fees	850.00	750.00
Total Professional Corporation Fees	850.00	750.00
Total Income	\$1,708,830.20	\$1,742,782.50
Expenses		
5920 Funded Depreciation	14,250.00	11,750.00
6690 Over & Short	0.40	0.17
Board Travel		
5120 Board Travel - Board Meetings	4,464.43	6,020.59
5123 Board Travel - NASBA Regional	10,589.16	11,830.79
5131 Board Travel - Outside Legal	885.77	795.00
Total Board Travel	15,939.36	18,646.38
Building Expenses		
5800 Building Maintenance	1,612.94	578.50
5801 Electricity	2,131.35	1,768.99

North Carolina State Board of CPA Examiners

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

April - June, 2024

	TOTAL	
	APR - JUN, 2024	APR - JUN, 2023 (PY)
5802 Grounds Maintenance	1,377.36	1,227.72
5803 Heat & Air Maintenance	764.00	694.50
5804 Improvements		169.73
5807 Janitorial Maintenance	3,855.00	3,855.00
5808 Pest Control Service	150.00	150.00
5809 Security & Fire Alarm	139.32	
5810 Trash Collection	193.68	-377.36
5811 Water & Sewer	248.86	250.04
Total Building Expenses	10,472.51	8,317.12
Continuing Education -Staff		
5050 Continuing Education - Staff	136.62	
Total Continuing Education -Staff	136.62	
Exam Postage		
5531 Exam Postage	120.00	
Total Exam Postage	120.00	
Exam Sitting and Grading		
5538 Exam Vendor Expense	278,676.48	303,297.41
5539 Exam Vendor Accommodations	396.00	396.00
Total Exam Sitting and Grading	279,072.48	303,693.41
Fringe Benefits		
5031 Retirement - NCLB Contribution	15,749.13	15,200.32
5033 Retirement - NCLB Administr	157.76	174.34
5035 Health Ins. Premiums	33,003.35	31,517.12
5036 Medical Reim Plan	7,049.85	7,728.13
Total Fringe Benefits	55,960.09	54,619.91
Investigation & Hearing Costs		
5222 Investigation Materials	668.50	649.00
5230 Hearing Costs		665.50
5232 Legal Advertising	514.76	
5250 Administrative Cost Assessed		-600.00
5260 Civil Penalties Assessed	0.00	-3,900.00
Total Investigation & Hearing Costs	1,183.26	-3,185.50
Legal Expense		
5140 Legal Counsel - Administrative	10,661.82	10,331.82
5211 Legal Counsel - Litigation		15,870.00
Total Legal Expense	10,661.82	26,201.82
Misc Personnel		
5092 Misc. Personnel Costs	233.00	238.23
Total Misc Personnel	233.00	238.23

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

	TOTAL	
	APR - JUN, 2024	APR - JUN, 2023 (PY)
Office Expense		
5320 Payroll Service	590.34	449.98
5360 Telephone	1,210.66	634.46
5361 Internet & Website	980.10	980.10
5390 Clipping Service	282.84	213.40
5400 Computer Prog/Assistance	150.00	150.00
5405 Computer Software Maintenance	63,432.29	61,811.04
5410 Dues	1,742.00	861.00
5420 Insurance	9,012.00	8,486.00
5440 Misc Office Expense	315.00	315.00
5445 Banking Fees	383.05	345.38
5450 Credit Card Fees	24,380.84	26,159.99
Total Office Expense	102,479.12	100,406.35
Per Diem - Board		
5110 Per Diem - Board Meetings	3,100.00	3,050.00
5113 Per Diem - NASBA Regional	1,200.00	1,700.00
5114 Per Diem - NASBA Committees	300.00	100.00
5117 Per Diem - NCACPA/Board		50.00
Total Per Diem - Board	4,600.00	4,900.00
Postage		
5340 Postage - Other	541.83	
5341 Postage - Newsletter		2,500.00
5342 Postage - Business Reply	470.00	
5343 Postage - Renewal	180.00	683.00
5345 Postage - UPS		5,000.00
Total Postage	1,191.83	8,183.00
Printing		
5330 Printing - Other	546.88	
5331 Printing - Newsletter		7,587.19
5332 Printing - Certificates	500.50	348.50
Total Printing	1,047.38	7,935.69
Repairs & Maintenance		
5381 Maintenance - Copiers	311.09	163.16
5383 Maintenance - Postage	1,817.00	156.00
Total Repairs & Maintenance	2,128.09	319.16
Salaries & Payroll Taxes		
5010 Staff Salaries	263,828.14	253,339.74
5030 FICA Taxes	20,182.92	19,380.46
Total Salaries & Payroll Taxes	284,011.06	272,720.20

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

	TOTAL	
	APR - JUN, 2024	APR - JUN, 2023 (PY)
Staff Travel		
5061 Staff Travel - Prof Mtgs	92.46	460.32
5071 Staff Travel - NASBA Regional	7,464.28	6,328.08
5073 Staff Travel - NASBA Committee		180.65
5075 Staff Travel - NCACPA Meetings	52.26	
Total Staff Travel	7,609.00	6,969.05
Subscriptions/References		
5370 Subscriptions/References	7,270.53	2,346.94
Total Subscriptions/References	7,270.53	2,346.94
Supplies		
5350 Supplies - Office	1,736.64	1,973.51
5351 Supplies - Copier	202.70	
5352 Supplies - Computer	294.00	267.22
5355 Expendable Equipment		918.92
Total Supplies	2,233.34	3,159.65
Total Expenses	\$800,599.89	\$827,221.58
NET ORDINARY INCOME	\$908,230.31	\$915,560.92
Other Income		
8200 Rental Income	12,735.25	12,364.33
8250 Gift Card Revenue	6,000.00	5,000.00
Interest Income		
8500 Interest Income - MMAs	13,132.51	1,301.68
8510 Interest Income - CDs	2,804.92	1,153.21
Total Interest Income	15,937.43	2,454.89
Total Other Income	\$34,672.68	\$19,819.22
NET OTHER INCOME	\$34,672.68	\$19,819.22
CHANGE IN NET ASSETS	\$942,902.99	\$935,380.14

North Carolina State Board of CPA Examiners

Statement of Revenues & Expenses - Budget vs Actual

April - June, 2024

	TOTAL		
	ACTUAL	BUDGET	OVER BUDGET
Income			
Certificate Fees			
4110 Certificates - Initial	8,300.00	11,581.82	-3,281.82
4120 Certificates - Reciprocal	9,500.00	8,600.00	900.00
4140 Certificates - Renewal Fees	1,302,800.00	970,000.00	332,800.00
4150 Certificates - Reinst/Revoked	400.00	481.82	-81.82
4151 Certificates - Reinst/Surr	1,300.00	1,363.64	-63.64
Total Certificate Fees	1,322,300.00	992,027.28	330,272.72
Exam Fee Revenue			
4001 Initial Adm Fees	45,080.00	45,226.36	-146.36
4002 Re-Exam Adm Fees	41,925.00	40,125.00	1,800.00
4004 Exam Fees Revenue	302,957.20	255,200.58	47,756.62
4070 Transfer Exam Grade Credit	75.00	0.00	75.00
4072 Exam Scholarship Coupon	-5,257.00	-7,305.58	2,048.58
Total Exam Fee Revenue	384,780.20	333,246.36	51,533.84
Misc			
4970 Duplicate Certificates	250.00	0.00	250.00
4990 Miscellaneous	600.00	249.99	350.01
Total Misc	850.00	249.99	600.01
Partnership Fees			
4260 Partnership Registration Fees	50.00	0.00	50.00
Total Partnership Fees	50.00	0.00	50.00
Professional Corporation Fees			
4250 PC Registration Fees	850.00	1,050.00	-200.00
Total Professional Corporation Fees	850.00	1,050.00	-200.00
Total Income	\$1,708,830.20	\$1,326,573.63	\$382,256.57
Expenses			
5920 Funded Depreciation	14,250.00	15,000.00	-750.00
6690 Over & Short	0.40	0.00	0.40
Board Travel			
5120 Board Travel - Board Meetings	4,464.43	6,270.00	-1,805.57
5123 Board Travel - NASBA Regional	10,589.16	9,400.00	1,189.16
5125 Board Travel - AICPA Council		850.00	-850.00
5131 Board Travel - Outside Legal	885.77	1,333.33	-447.56
Total Board Travel	15,939.36	17,853.33	-1,913.97
Building Expenses			
5800 Building Maintenance	1,612.94	1,500.00	112.94
5801 Electricity	2,131.35	3,500.01	-1,368.66
5802 Grounds Maintenance	1,377.36	3,000.00	-1,622.64
5803 Heat & Air Maintenance	764.00	875.00	-111.00
5807 Janitorial Maintenance	3,855.00	3,999.99	-144.99

North Carolina State Board of CPA Examiners

Statement of Revenues & Expenses - Budget vs Actual

April - June, 2024

	TOTAL		
	ACTUAL	BUDGET	OVER BUDGET
5808 Pest Control Service	150.00	0.00	150.00
5809 Security & Fire Alarm	139.32	624.99	-485.67
5810 Trash Collection	193.68	500.01	-306.33
5811 Water & Sewer	248.86	399.99	-151.13
Total Building Expenses	10,472.51	14,399.99	-3,927.48
Continuing Education -Staff			
5050 Continuing Education - Staff	136.62	750.00	-613.38
Total Continuing Education -Staff	136.62	750.00	-613.38
Exam Postage			
5531 Exam Postage	120.00	249.99	-129.99
Total Exam Postage	120.00	249.99	-129.99
Exam Sitting and Grading			
5538 Exam Vendor Expense	278,676.48	233,148.26	45,528.22
5539 Exam Vendor Accommodations	396.00	0.00	396.00
Total Exam Sitting and Grading	279,072.48	233,148.26	45,924.22
Fringe Benefits			
5031 Retirement - NCLB Contribution	15,749.13	15,985.96	-236.83
5033 Retirement - NCLB Administr	157.76	1,000.00	-842.24
5035 Health Ins. Premiums	33,003.35	32,870.58	132.77
5036 Medical Reim Plan	7,049.85	9,152.11	-2,102.26
Total Fringe Benefits	55,960.09	59,008.65	-3,048.56
Investigation & Hearing Costs			
5222 Investigation Materials	668.50	875.01	-206.51
5230 Hearing Costs		1,250.01	-1,250.01
5232 Legal Advertising	514.76	0.00	514.76
5250 Administrative Cost Assessed		-624.99	624.99
5260 Civil Penalties Assessed	0.00	-1,875.00	1,875.00
Total Investigation & Hearing Costs	1,183.26	-374.97	1,558.23
Legal Expense			
5140 Legal Counsel - Administrative	10,661.82	15,999.99	-5,338.17
5211 Legal Counsel - Litigation		3,750.00	-3,750.00
Total Legal Expense	10,661.82	19,749.99	-9,088.17
Misc Personnel			
5092 Misc. Personnel Costs	233.00	999.99	-766.99
Total Misc Personnel	233.00	999.99	-766.99
Office Expense			
5301 Equipment Rent		30.00	-30.00
5320 Payroll Service	590.34	525.00	65.34
5360 Telephone	1,210.66	2,000.01	-789.35
5361 Internet & Website	980.10	999.99	-19.89
5390 Clipping Service	282.84	375.00	-92.16
5400 Computer Prog/Assistance	150.00	249.99	-99.99

North Carolina State Board of CPA Examiners

Statement of Revenues & Expenses - Budget vs Actual

April - June, 2024

	TOTAL		
	ACTUAL	BUDGET	OVER BUDGET
5405 Computer Software Maintenance	63,432.29	39,750.00	23,682.29
5410 Dues	1,742.00	2,812.50	-1,070.50
5420 Insurance	9,012.00	6,666.67	2,345.33
5435 Consulting Services		624.99	-624.99
5440 Misc Office Expense	315.00	0.00	315.00
5445 Banking Fees	383.05	999.99	-616.94
5448 Interest Expense - GL Software		1,749.99	-1,749.99
5450 Credit Card Fees	24,380.84	32,000.00	-7,619.16
Total Office Expense	102,479.12	88,784.13	13,694.99
Per Diem - Board			
5110 Per Diem - Board Meetings	3,100.00	3,187.50	-87.50
5111 Per Diem - Prof Meetings		875.01	-875.01
5113 Per Diem - NASBA Regional	1,200.00	0.00	1,200.00
5114 Per Diem - NASBA Committees	300.00	0.00	300.00
5116 Per Diem - NCACPA Annual		950.00	-950.00
5117 Per Diem - NCACPA/Board		233.34	-233.34
5119 Per Diem - Miscellaneous		233.34	-233.34
Total Per Diem - Board	4,600.00	5,479.19	-879.19
Postage			
5340 Postage - Other	541.83	750.00	-208.17
5341 Postage - Newsletter		249.99	-249.99
5342 Postage - Business Reply	470.00	375.00	95.00
5343 Postage - Renewal	180.00	500.01	-320.01
5345 Postage - UPS		6,999.99	-6,999.99
Total Postage	1,191.83	8,874.99	-7,683.16
Printing			
5330 Printing - Other	546.88	1,125.00	-578.12
5331 Printing - Newsletter		249.99	-249.99
5332 Printing - Certificates	500.50	875.01	-374.51
Total Printing	1,047.38	2,250.00	-1,202.62
Repairs & Maintenance			
5381 Maintenance - Copiers	311.09	500.01	-188.92
5383 Maintenance - Postage	1,817.00	500.01	1,316.99
Total Repairs & Maintenance	2,128.09	1,000.02	1,128.07
Salaries & Payroll Taxes			
5010 Staff Salaries	263,828.14	267,432.81	-3,604.67
5030 FICA Taxes	20,182.92	20,463.31	-280.39
Total Salaries & Payroll Taxes	284,011.06	287,896.12	-3,885.06
Staff Travel			
5061 Staff Travel - Prof Mtgs	92.46	0.00	92.46
5071 Staff Travel - NASBA Regional	7,464.28	500.00	6,964.28
5075 Staff Travel - NCACPA Meetings	52.26	0.00	52.26

North Carolina State Board of CPA Examiners

Statement of Revenues & Expenses - Budget vs Actual

April - June, 2024

	TOTAL		
	ACTUAL	BUDGET	OVER BUDGET
Total Staff Travel	7,609.00	500.00	7,109.00
Subscriptions/References			
5370 Subscriptions/References	7,270.53	3,000.00	4,270.53
Total Subscriptions/References	7,270.53	3,000.00	4,270.53
Supplies			
5350 Supplies - Office	1,736.64	1,775.01	-38.37
5351 Supplies - Copier	202.70	237.51	-34.81
5352 Supplies - Computer	294.00	237.51	56.49
5355 Expendable Equipment		875.01	-875.01
Total Supplies	2,233.34	3,125.04	-891.70
Total Expenses	\$800,599.89	\$761,694.72	\$38,905.17
NET OPERATING INCOME	\$908,230.31	\$564,878.91	\$343,351.40
Other Income			
8200 Rental Income	12,735.25	12,757.87	-22.62
8250 Gift Card Revenue	6,000.00	5,000.00	1,000.00
Interest Income			
8500 Interest Income - MMAs	13,132.51	8,044.74	5,087.77
8510 Interest Income - CDs	2,804.92	7,574.76	-4,769.84
Total Interest Income	15,937.43	15,619.50	317.93
Total Other Income	\$34,672.68	\$33,377.37	\$1,295.31
NET OTHER INCOME	\$34,672.68	\$33,377.37	\$1,295.31
CHANGE IN NET ASSETS	\$942,902.99	\$598,256.28	\$344,646.71



STATE ETHICS COMMISSION

POST OFFICE BOX 27685

RALEIGH, NC 27611

PHONE: 919-814-3600

Via Email

July 2, 2024

The Honorable Roy A. Cooper III
Governor of North Carolina
20301 Mail Service Center
Raleigh, North Carolina 27699-0301

**Re: Biennial Evaluation of Statement of Economic Interest Filed by Mr. Gary R. Massey
Member of the State Board of Certified Public Accountant Examiners**

Dear Governor Cooper:

Our office has received a 2024 Statement of Economic Interest (SEI) from **Mr. Gary R. Massey** as a member of the **State Board of Certified Public Accountant Examiners ("the Board")**. We have reviewed it for actual and potential conflicts of interest under the State Government Ethics Act ("the Act"), which requires that SEIs be evaluated every two years after initial evaluation.

Compliance with the Act and avoidance of conflicts of interest in the performance of public duties are the responsibilities of every covered person, regardless of this letter's contents. This letter is required by N.C.G.S. § 138A-28(a) and is designed to educate the covered person as to potential issues that could merit particular attention. The letter is not meant to impugn the integrity of the covered person in any way. Advice on compliance with the Act is available to certain public servants and legislative employees under N.C.G.S. § 138A-13.

We did not find an actual conflict of interest but found the potential for a conflict of interest. The potential conflict identified does not prohibit service on this entity.

The North Carolina State Board of Certified Public Accountant Examiners is responsible for the certification of persons engaged as public accountants in North Carolina. The Board has authority to administer certification examinations, issue, renew and revoke certifications, and otherwise regulate certified public accountants.

The Act establishes ethical standards for certain public servants and prohibits public servants from: (1) using their positions for their financial benefit or for the benefit of their extended family or business, N.C.G.S. § 138A-31; and (2) participating in official actions from which they or certain associated persons might receive a reasonably foreseeable financial benefit, N.C.G.S. § 138A-36(a). The Act also requires public servants to take appropriate steps to remove themselves from proceedings in which their impartiality might reasonably be questioned due to a familial, personal, or financial relationship with a participant in those proceedings. N.C.G.S. § 138A-36(c).

Mr. Massey fills the role of a CPA serving on the Board. Because he serves on the licensing authority for members of his own profession, he has the potential for a conflict of interest. Therefore, Mr. Massey should exercise appropriate caution in the performance of his public duties should issues involving his certification come before the Board for official action.

In addition to the conflicts standards noted above, the Act prohibits public servants from accepting gifts, directly or indirectly (1) from anyone in return for being influenced in the discharge of their official responsibilities, (2) from a lobbyist or lobbyist principal, or (3) from a person or entity which is doing or seeking to do business with the public servant's agency, is regulated or controlled by the public servant's agency, or has particular financial interests that may be affected by the public servant's official actions. Exceptions to the gifts restrictions are set out in N.C.G.S. §138A-32(e).

When this letter cites an actual or potential conflict of interest under N.C.G.S. 138A-24(e), the conflict shall be recorded in the minutes of the applicable board and duly brought to the attention of the membership by the board's chair as often as necessary to remind all members of the conflict and to help ensure compliance with the Act. (N.C.G.S. §138A-15 (c).

Finally, the Act mandates that all public servants attend an ethics and lobbying education presentation (N.C.G.S. § 138A-14). Please review the attached document for additional information concerning this requirement.

Please contact our office if you have any questions concerning our evaluation or the ethical standards governing public servants under the Act.

Sincerely,



Jane Steffens, SEI Unit
State Ethics Commission

cc: Gary R. Massey
David Nance, Ethics Liaison
Gregory S. McLeod, Deputy General Counsel, Office of the Governor
Scarlett Hargis, Office of the Governor

Attachment: Ethics Education Guide



STATE ETHICS COMMISSION

POST OFFICE BOX 27685

RALEIGH, NC 27611

PHONE: 919-814-3600

Via Email

June 24, 2024

The Honorable Roy A. Cooper III
Governor of North Carolina
20301 Mail Service Center
Raleigh, North Carolina 27699-0301

**Re: Biennial Evaluation of Statement of Economic Interest Filed by Mr. Donald Payseur
Member of the State Board of Certified Public Accountant Examiners**

Dear Governor Cooper:

Our office has received a 2024 Statement of Economic Interest (SEI) from **Mr. Donald Payseur** as a member of the **State Board of Certified Public Accountant Examiners ("the Board")**. We have reviewed it for actual and potential conflicts of interest under the State Government Ethics Act ("the Act"), which requires that SEIs be evaluated every two years after initial evaluation.

Compliance with the Act and avoidance of conflicts of interest in the performance of public duties are the responsibilities of every covered person, regardless of this letter's contents. This letter is required by N.C.G.S. § 138A-28(a) and is designed to educate the covered person as to potential issues that could merit particular attention. The letter is not meant to impugn the integrity of the covered person in any way. Advice on compliance with the Act is available to certain public servants and legislative employees under N.C.G.S. § 138A-13.

We did not find an actual conflict of interest but found the potential for a conflict of interest. The potential conflict identified does not prohibit service on this entity.

The North Carolina State Board of Certified Public Accountant Examiners is responsible for the certification of persons engaged as public accountants in North Carolina. The Board has authority to administer certification examinations, issue, renew and revoke certifications, and otherwise regulate certified public accountants.

The Act establishes ethical standards for certain public servants and prohibits public servants from: (1) using their positions for their financial benefit or for the benefit of their extended family or business, N.C.G.S. § 138A-31; and (2) participating in official actions from which they or certain associated persons might receive a reasonably foreseeable financial benefit, N.C.G.S. § 138A-36(a). The Act also requires public servants to take appropriate steps to remove themselves from proceedings in which their impartiality might reasonably be questioned due to a familial, personal, or financial relationship with a participant in those proceedings. N.C.G.S. § 138A-36(c).

Mr. Payseur fills the role of a certified public accountant serving on the Board. He is the sole proprietor of D. Michael Payseur, CPA and a consultant for the CPA firm, Butler & Stowe. Because he would serve on the licensing authority for members of his own profession, he has the potential for conflict of interest. Therefore, Mr. Payseur should exercise appropriate caution in the performance of his public duties should issues involving his certification or the certifications of any of his colleagues come before the Board for official action.

In addition to the conflicts standards noted above, the Act prohibits public servants from accepting gifts, directly or indirectly (1) from anyone in return for being influenced in the discharge of their official responsibilities, (2) from a lobbyist or lobbyist principal, or (3) from a person or entity which is doing or seeking to do business with the public servant's agency, is regulated or controlled by the public servant's agency, or has particular financial interests that may be affected by the public servant's official actions. Exceptions to the gifts restrictions are set out in N.C.G.S. §138A-32(e).

When this letter cites an actual or potential conflict of interest under N.C.G.S. 138A-24(e), the conflict shall be recorded in the minutes of the applicable board and duly brought to the attention of the membership by the board's chair as often as necessary to remind all members of the conflict and to help ensure compliance with the Act. (N.C.G.S. §138A-15 (c)).

Finally, the Act mandates that all public servants attend an ethics and lobbying education presentation (N.C.G.S. § 138A-14). Please review the attached document for additional information concerning this requirement.

Please contact our office if you have any questions concerning our evaluation or the ethical standards governing public servants under the Act.

Sincerely,



Jane Steffens, SEI Unit
State Ethics Commission

cc: Donald Payseur
David Nance, Ethics Liaison
Gregory S. McLeod, Deputy General Counsel, Office of the Governor
Scarlett Hargis, Office of the Governor

Attachment: Ethics Education Guide



STATE ETHICS COMMISSION

POST OFFICE BOX 27685

RALEIGH, NC 27611

PHONE: 919-814-3600

Via Email

June 24, 2024

The Honorable Roy A. Cooper III
Governor of North Carolina
20301 Mail Service Center
Raleigh, North Carolina 27699-0301

**Re: Biennial Evaluation of Statement of Economic Interest Filed by Mrs. Bernita W. Demery
Member of the State Board of Certified Public Accountant Examiners**

Dear Governor Cooper:

Our office has received a 2024 Statement of Economic Interest (SEI) from **Mrs. Bernita W. Demery** as a member of the **State Board of Certified Public Accountant Examiners ("the Board")**. We have reviewed it for actual and potential conflicts of interest under the State Government Ethics Act ("the Act"), which requires that SEIs be evaluated every two years after initial evaluation.

Compliance with the Act and avoidance of conflicts of interest in the performance of public duties are the responsibilities of every covered person, regardless of this letter's contents. This letter is required by N.C.G.S. § 138A-28(a) and is designed to educate the covered person as to potential issues that could merit particular attention. The letter is not meant to impugn the integrity of the covered person in any way. Advice on compliance with the Act is available to certain public servants and legislative employees under N.C.G.S. § 138A-13.

We did not find an actual conflict of interest but found the potential for a conflict of interest. The potential conflict identified does not prohibit service on this entity.

The North Carolina State Board of Certified Public Accountant Examiners is responsible for the certification of persons engaged as public accountants in North Carolina. The Board has authority to administer certification examinations, issue, renew and revoke certifications, and otherwise regulate certified public accountants.

The Act establishes ethical standards for certain public servants and prohibits public servants from: (1) using their positions for their financial benefit or for the benefit of their extended family or business, N.C.G.S. § 138A-31; and (2) participating in official actions from which they or certain associated persons might receive a reasonably foreseeable financial benefit, N.C.G.S. § 138A-36(a). The Act also requires public servants to take appropriate steps to remove themselves from proceedings in which their impartiality might reasonably be questioned due to a familial, personal, or financial relationship with a participant in those proceedings. N.C.G.S. § 138A-36(c).

Mrs. Demery is a Certified Public Accountant. Because she would be serving on the licensing authority for her own profession, she has the potential for a conflict of interest. Mrs. Demery should exercise appropriate caution in the exercise of her public duties should issues involving her license come before the Board for official action.

In addition to the conflicts standards noted above, the Act prohibits public servants from accepting gifts, directly or indirectly (1) from anyone in return for being influenced in the discharge of their official responsibilities, (2) from a lobbyist or lobbyist principal, or (3) from a person or entity which is doing or seeking to do business with the public servant's agency, is regulated or controlled by the public servant's agency, or has particular financial interests that may be affected by the public servant's official actions. Exceptions to the gifts restrictions are set out in N.C.G.S. §138A-32(e).

When this letter cites an actual or potential conflict of interest under N.C.G.S. 138A-24(e), the conflict shall be recorded in the minutes of the applicable board and duly brought to the attention of the membership by the board's chair as often as necessary to remind all members of the conflict and to help ensure compliance with the Act. (N.C.G.S. §138A-15 (c)).

Finally, the Act mandates that all public servants attend an ethics and lobbying education presentation (N.C.G.S. § 138A-14). Please review the attached document for additional information concerning this requirement.

Please contact our office if you have any questions concerning our evaluation or the ethical standards governing public servants under the Act.

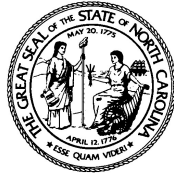
Sincerely,



Jane Steffens, SEI Unit
State Ethics Commission

cc: Bernita W. Demery
David Nance, Ethics Liaison
Gregory S. McLeod, Deputy General Counsel, Office of the Governor
Scarlett Hargis, Office of the Governor

Attachment: Ethics Education Guide



STATE ETHICS COMMISSION

POST OFFICE BOX 27685

RALEIGH, NC 27611

PHONE: 919-814-3600

Via Email

July 2, 2024

The Honorable Roy A. Cooper III
 Governor of North Carolina
 20301 Mail Service Center
 Raleigh, North Carolina 27699-0301

**Re: Biennial Evaluation of Statement of Economic Interest Filed by Ms. Maria M. Lynch
 Member of the State Board of Certified Public Accountant Examiners**

Dear Governor Cooper:

Our office has received a 2024 Statement of Economic Interest (SEI) from **Ms. Maria M. Lynch** as a member of the **State Board of Certified Public Accountant Examiners ("the Board")**. We have reviewed it for actual and potential conflicts of interest under the State Government Ethics Act ("the Act"), which requires that SEIs be evaluated every two years after initial evaluation.

Compliance with the Act and avoidance of conflicts of interest in the performance of public duties are the responsibilities of every covered person, regardless of this letter's contents. This letter is required by N.C.G.S. § 138A-28(a) and is designed to educate the covered person as to potential issues that could merit particular attention. The letter is not meant to impugn the integrity of the covered person in any way. Advice on compliance with the Act is available to certain public servants and legislative employees under N.C.G.S. § 138A-13.

We did not find an actual conflict of interest but found the potential for a conflict of interest. The potential conflict identified does not prohibit service on this entity.

The North Carolina State Board of Certified Public Accountant Examiners is responsible for the certification of persons engaged as public accountants in North Carolina. The Board has authority to administer certification examinations, issue, renew and revoke certifications, and otherwise regulate certified public accountants.

The Act establishes ethical standards for certain public servants and prohibits public servants from: (1) using their positions for their financial benefit or for the benefit of their extended family or business, N.C.G.S. § 138A-31; and (2) participating in official actions from which they or certain associated persons might receive a reasonably foreseeable financial benefit, N.C.G.S. § 138A-36(a). The Act also requires public servants to take appropriate steps to remove themselves from proceedings in which their impartiality might reasonably be questioned due to a familial, personal, or financial relationship with a participant in those proceedings. N.C.G.S. § 138A-36(c).

Ms. Lynch fills the role of a public member on the Board. She and her spouse are partners with the law firm of Lynch & Eatman LLP. Therefore, Ms. Lynch has the potential for a conflict of interest and should exercise appropriate caution in the performance of her public duties should issues involving the business of the law firm of Lynch & Eatman LLP come before the Board for official action.

In addition to the conflicts standards noted above, the Act prohibits public servants from accepting gifts, directly or indirectly (1) from anyone in return for being influenced in the discharge of their official responsibilities, (2) from a lobbyist or lobbyist principal, or (3) from a person or entity which is doing or seeking to do business with the public servant's agency, is regulated or controlled by the public servant's agency, or has particular financial interests that may be affected by the public servant's official actions. Exceptions to the gifts restrictions are set out in N.C.G.S. §138A-32(e).

When this letter cites an actual or potential conflict of interest under N.C.G.S. 138A-24(e), the conflict shall be recorded in the minutes of the applicable board and duly brought to the attention of the membership by the board's chair as often as necessary to remind all members of the conflict and to help ensure compliance with the Act. (N.C.G.S. §138A-15 (c)).

Finally, the Act mandates that all public servants attend an ethics and lobbying education presentation (N.C.G.S. § 138A-14). Please review the attached document for additional information concerning this requirement.

Please contact our office if you have any questions concerning our evaluation or the ethical standards governing public servants under the Act.

Sincerely,



Jane Steffens, SEI Unit
State Ethics Commission

cc: Maria M. Lynch
David Nance, Ethics Liaison
Gregory S. McLeod, Deputy General Counsel, Office of the Governor
Scarlett Hargis, Office of the Governor

Attachment: Ethics Education Guide



STATE ETHICS COMMISSION

POST OFFICE BOX 27685

RALEIGH, NC 27611

PHONE: 919-814-3600

Via Email

June 24, 2024

The Honorable Roy A. Cooper III
Governor of North Carolina
20301 Mail Service Center
Raleigh, North Carolina 27699-0301

**Re: Biennial Evaluation of Statement of Economic Interest Filed by Ms. Jennifer K. Van Zant
Member of the State Board of Certified Public Accountant Examiners**

Dear Governor Cooper:

Our office has received a 2024 Statement of Economic Interest (SEI) from **Ms. Jennifer K. Van Zant** as a member of the **State Board of Certified Public Accountant Examiners ("the Board")**. We have reviewed it for actual and potential conflicts of interest under the State Government Ethics Act ("the Act"), which requires that SEIs be evaluated every two years after initial evaluation.

Compliance with the Act and avoidance of conflicts of interest in the performance of public duties are the responsibilities of every covered person, regardless of this letter's contents. This letter is required by N.C.G.S. § 138A-28(a) and is designed to educate the covered person as to potential issues that could merit particular attention. The letter is not meant to impugn the integrity of the covered person in any way. Advice on compliance with the Act is available to certain public servants and legislative employees under N.C.G.S. § 138A-13.

We did not find an actual conflict of interest but found the potential for a conflict of interest. The potential conflict identified does not prohibit service on this entity.

The North Carolina State Board of Certified Public Accountant Examiners is responsible for the certification of persons engaged as public accountants in North Carolina. The Board has authority to administer certification examinations, issue, renew and revoke certifications, and otherwise regulate certified public accountants.

The Act establishes ethical standards for certain public servants and prohibits public servants from: (1) using their positions for their financial benefit or for the benefit of their extended family or business, N.C.G.S. § 138A-31; and (2) participating in official actions from which they or certain associated persons might receive a reasonably foreseeable financial benefit, N.C.G.S. § 138A-36(a). The Act also requires public servants to take appropriate steps to remove themselves from proceedings in which their impartiality might reasonably be questioned due to a familial, personal, or financial relationship with a participant in those proceedings. N.C.G.S. § 138A-36(c).

Ms. Van Zant and her spouse are both partners with the law firm of Brooks, Pierce, McLendon, Humphrey & Leonard LLP with a focuses on business litigation. Therefore, Ms. Van Zant has the potential for a conflict of interest and should exercise appropriate caution in the performance of her public duties should issues involving the law firm's clients come before the Board for official action.

In addition to the conflicts standards noted above, the Act prohibits public servants from accepting gifts, directly or indirectly (1) from anyone in return for being influenced in the discharge of their official responsibilities, (2) from a lobbyist or lobbyist principal, or (3) from a person or entity which is doing or seeking to do business with the public servant's agency, is regulated or controlled by the public servant's agency, or has particular financial interests that may be affected by the public servant's official actions. Exceptions to the gifts restrictions are set out in N.C.G.S. §138A-32(e).

When this letter cites an actual or potential conflict of interest under N.C.G.S. 138A-24(e), the conflict shall be recorded in the minutes of the applicable board and duly brought to the attention of the membership by the board's chair as often as necessary to remind all members of the conflict and to help ensure compliance with the Act. (N.C.G.S. §138A-15 (c).

Finally, the Act mandates that all public servants attend an ethics and lobbying education presentation (N.C.G.S. § 138A-14). Please review the attached document for additional information concerning this requirement.

Please contact our office if you have any questions concerning our evaluation or the ethical standards governing public servants under the Act.

Sincerely,



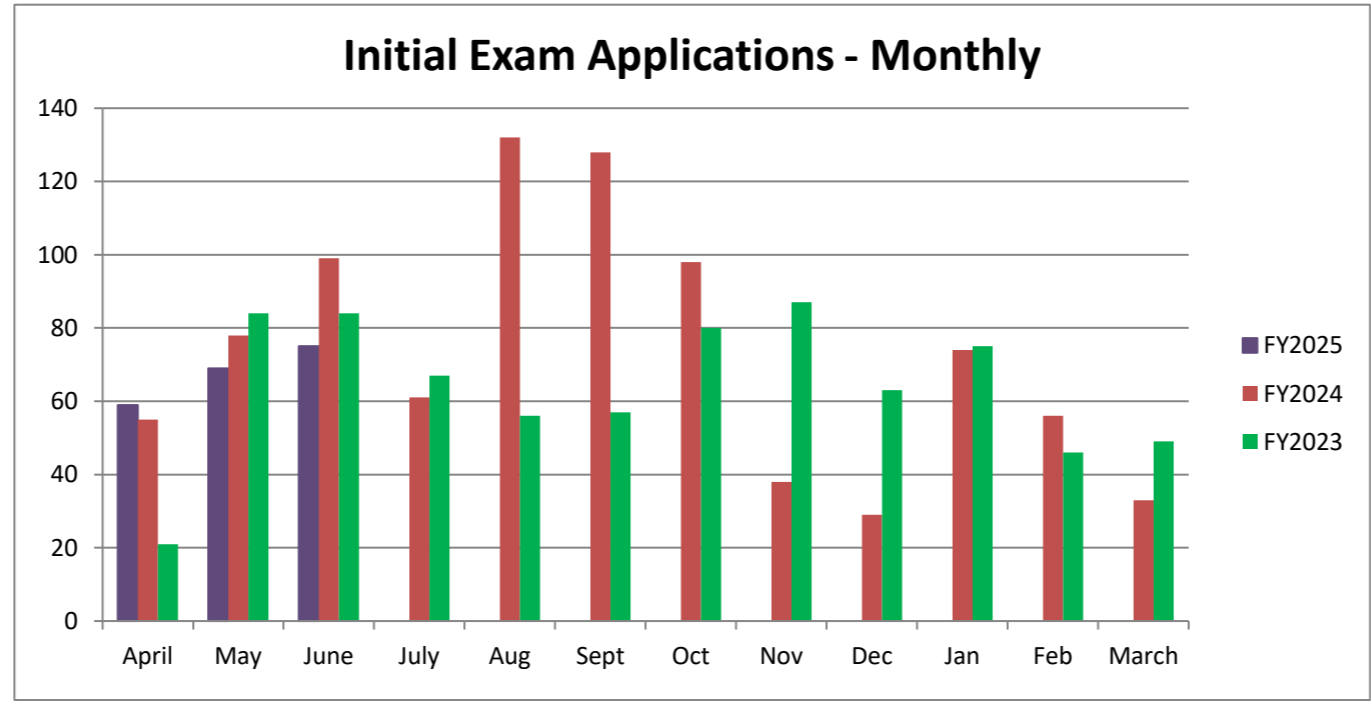
Jane Steffens, SEI Unit
State Ethics Commission

cc: Jennifer K. Van Zant
David Nance, Ethics Liaison
Gregory S. McLeod, Deputy General Counsel, Office of the Governor
Scarlett Hargis, Office of the Governor

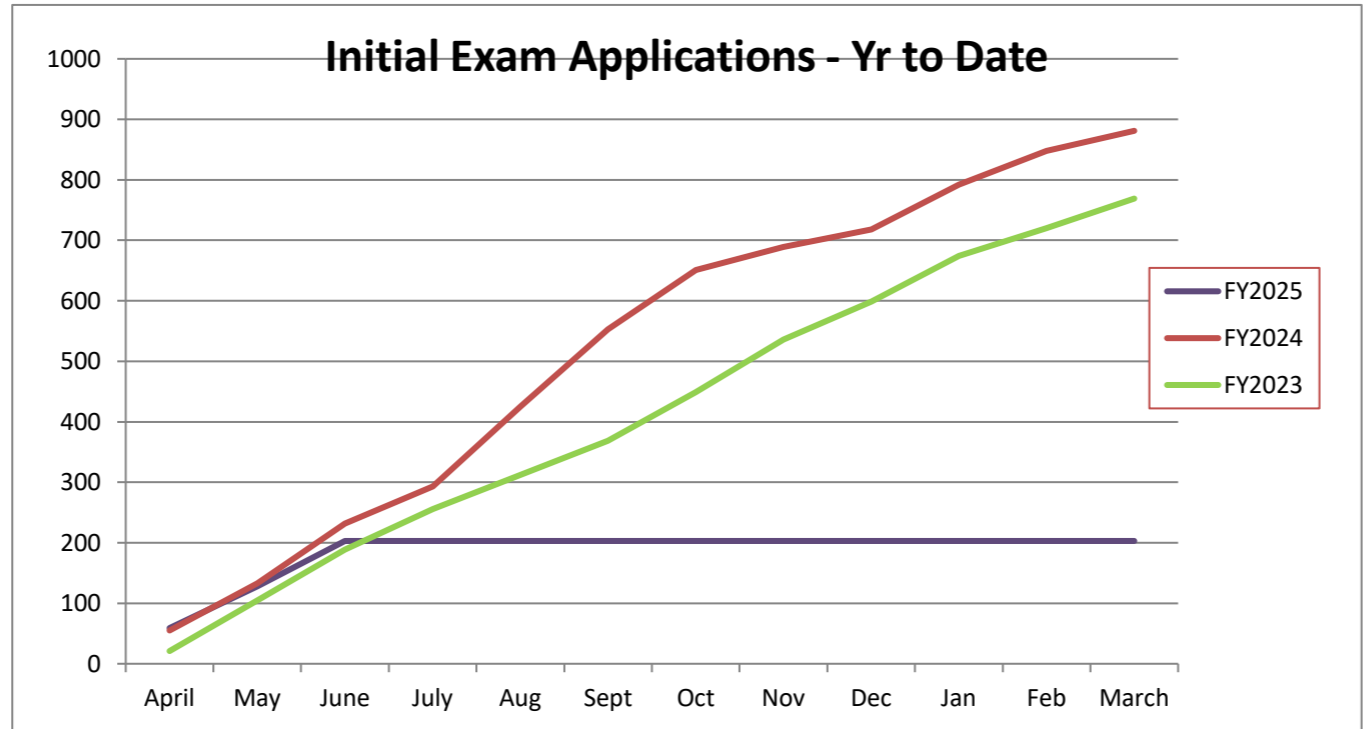
Attachment: Ethics Education Guide

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

Exam Applications					
IntEx	2025	2024	2023	2022	2021
Mth	#	#	#	#	#
April	59	55	21	52	14
May	69	78	84	55	59
June	75	99	84	56	87
July	0	61	67	58	71
Aug	0	132	56	37	18
Sept	0	128	57	37	56
Oct	0	98	80	68	85
Nov	0	38	87	90	78
Dec	0	29	63	67	61
Jan	0	74	75	81	66
Feb	0	56	46	54	66
March	0	33	49	56	46
Avg	68	73	64	59	59

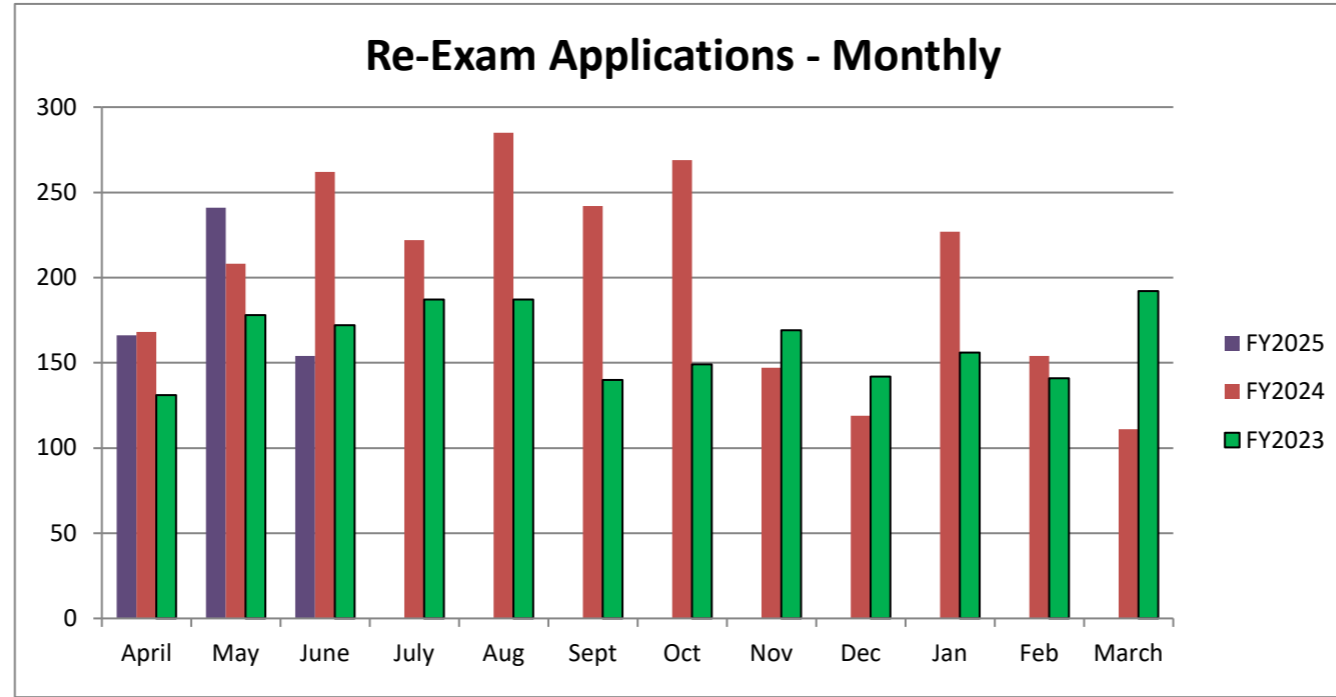


Exam Applications					
IntEx	2025	2024	2023	2022	2021
Mth	Sum	Sum	Sum	Sum	Sum
April	59	55	21	52	14
May	128	133	105	107	73
June	203	232	189	163	160
July	203	293	256	221	231
Aug	203	425	312	258	249
Sept	203	553	369	295	305
Oct	203	651	449	363	390
Nov	203	689	536	453	468
Dec	203	718	599	520	529
Jan	203	792	674	601	595
Feb	203	848	720	655	661
March	203	881	769	711	707

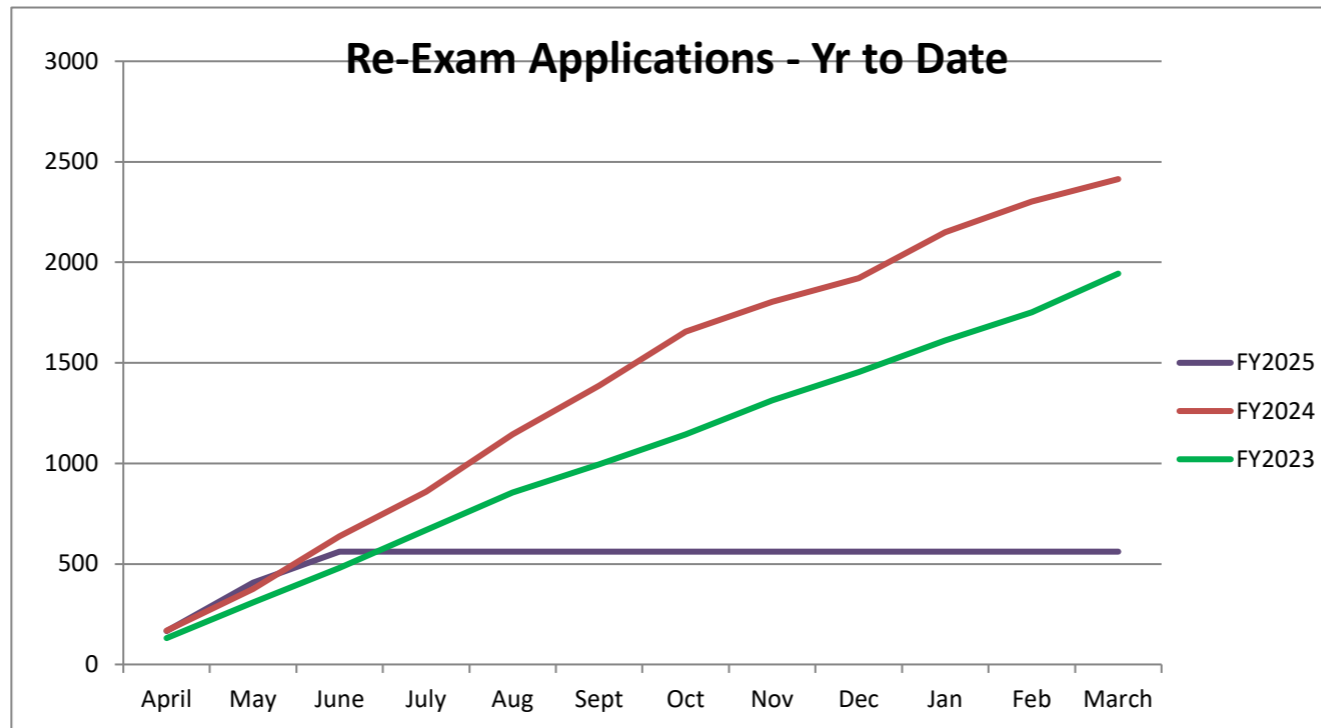


NC State Board of CPA Examiners
Monthly and Year-to-Date Operational Metrics

Exam Applications					
Re-Ex	2025	2024	2023	2022	2021
Mth	#	#	#	#	#
April	166	168	131	164	84
May	241	208	178	186	174
June	154	262	172	182	176
July	0	222	187	177	150
Aug	0	285	187	168	79
Sept	0	242	140	111	215
Oct	0	269	149	139	155
Nov	0	147	169	152	145
Dec	0	119	142	110	146
Jan	0	227	156	134	150
Feb	0	154	141	110	142
March	0	111	192	141	147
Avg	187	201	162	148	147

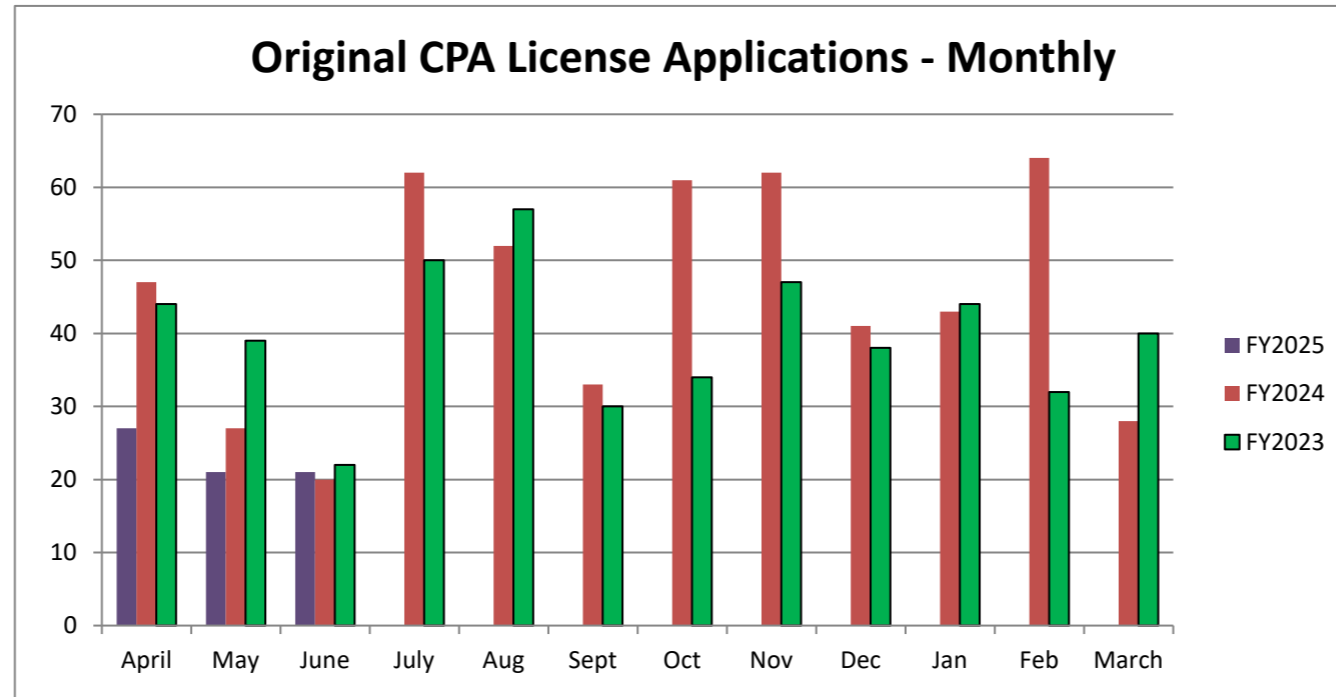


Exam Applications					
Re-Ex	2025	2024	2023	2022	2021
Mth	Sum	Sum	Sum	Sum	Sum
April	166	168	131	164	84
May	407	376	309	350	258
June	561	638	481	532	434
July	561	860	668	709	584
Aug	561	1145	855	877	663
Sept	561	1387	995	988	878
Oct	561	1656	1144	1127	1033
Nov	561	1803	1313	1279	1178
Dec	561	1922	1455	1389	1324
Jan	561	2149	1611	1523	1474
Feb	561	2303	1752	1633	1616
March	561	2414	1944	1774	1763

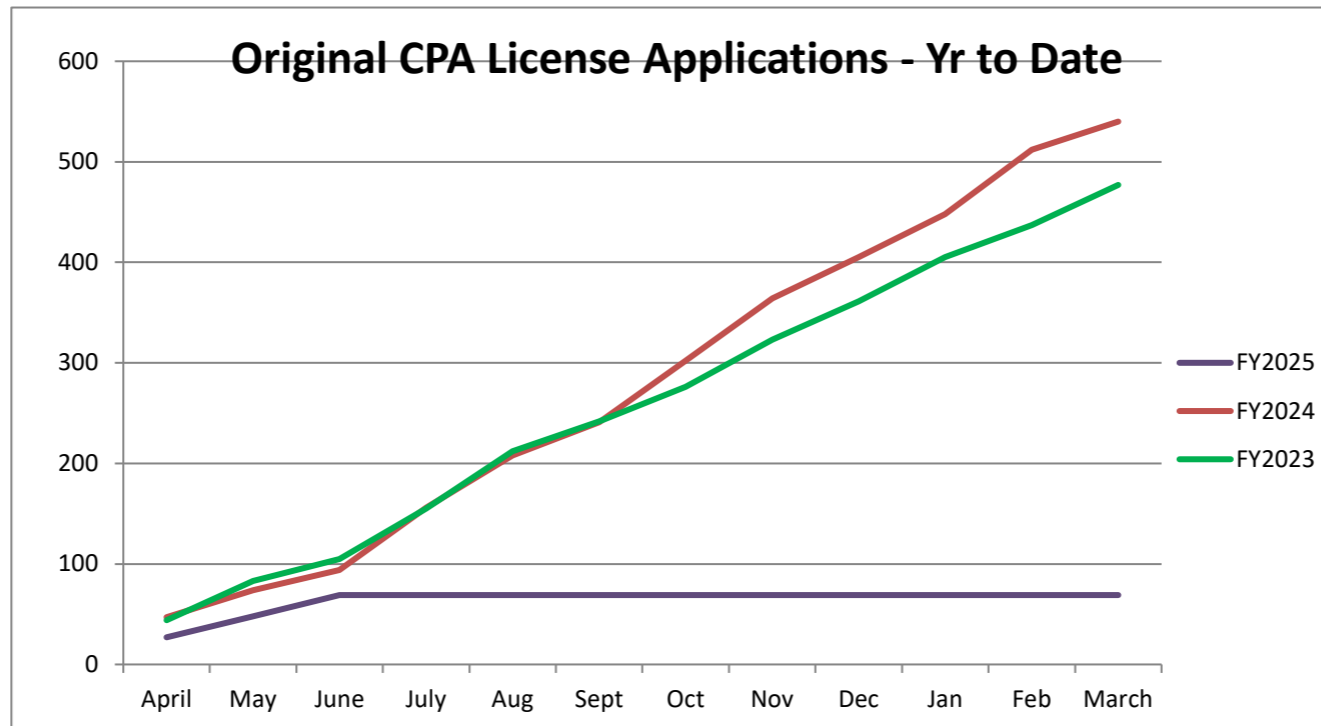


NC State Board of CPA Examiners
Monthly and Year-to-Date Operational Metrics

License Applications					
OrgL	2025	2024	2023	2022	2021
Mth	#	#	#	#	#
April	27	47	44	41	14
May	21	27	39	50	0
June	21	20	22	0	0
July	0	62	50	75	48
Aug	0	52	57	31	32
Sept	0	33	30	42	43
Oct	0	61	34	46	47
Nov	0	62	47	48	56
Dec	0	41	38	32	46
Jan	0	43	44	60	72
Feb	0	64	32	47	78
March	0	28	40	30	31
Avg	23	45	40	42	39

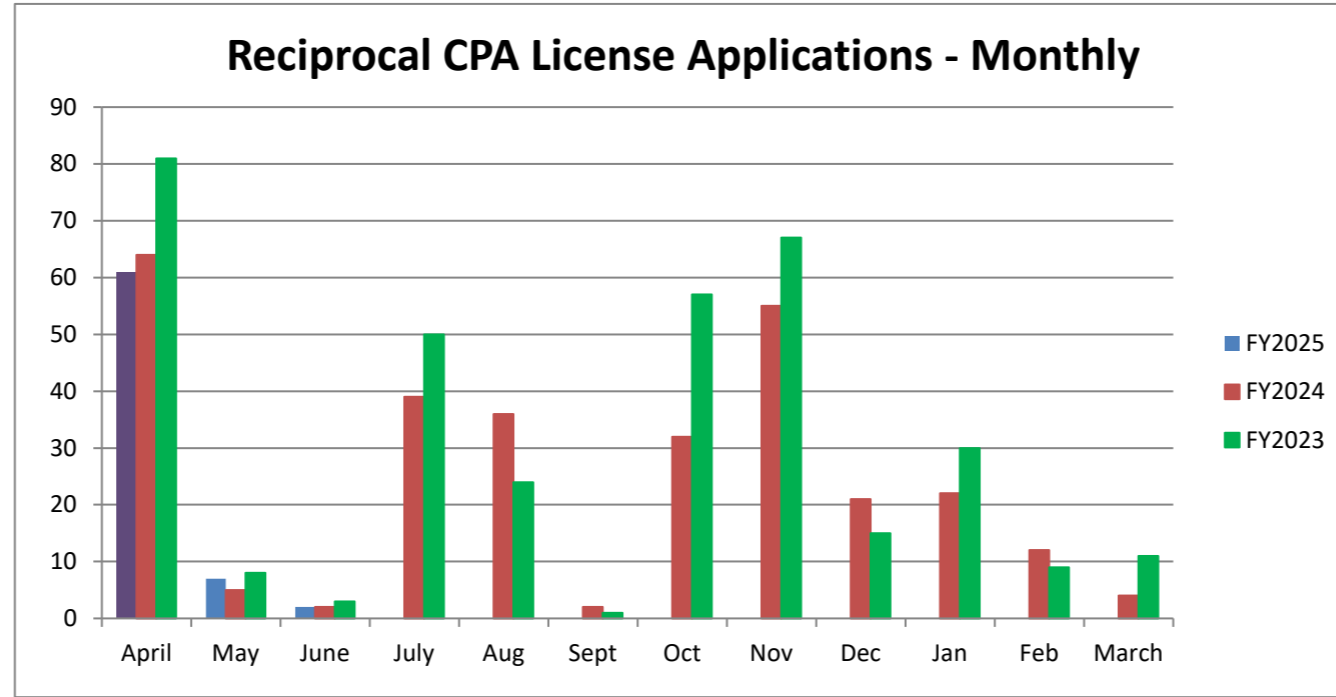


License Applications					
OrgL	2025	2024	2023	2022	2021
Mth	Sum	Sum	Sum	Sum	Sum
April	27	47	44	41	14
May	48	74	83	91	14
June	69	94	105	91	14
July	69	156	155	166	62
Aug	69	208	212	197	94
Sept	69	241	242	239	137
Oct	69	302	276	285	184
Nov	69	364	323	333	240
Dec	69	405	361	365	286
Jan	69	448	405	425	358
Feb	69	512	437	472	436
March	69	540	477	502	467

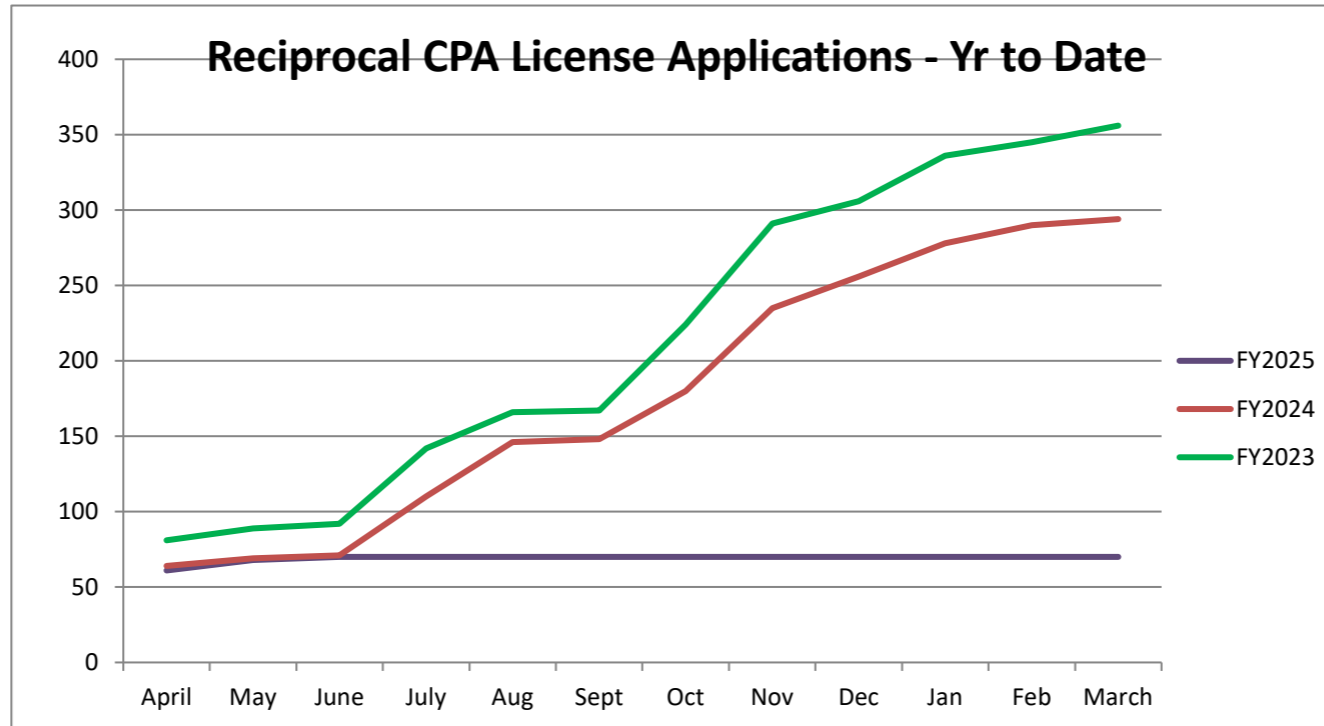


NC State Board of CPA Examiners
Monthly and Year-to-Date Operational Metrics

License Applications					
Recp	2025	2024	2023	2022	2021
Mth	#	#	#	#	#
April	61	64	81	55	57
May	7	5	8	7	7
June	2	2	3	1	0
July	0	39	50	39	31
Aug	0	36	24	37	27
Sept	0	2	1	2	3
Oct	0	32	57	47	44
Nov	0	55	67	74	61
Dec	0	21	15	27	10
Jan	0	22	30	33	22
Feb	0	12	9	11	4
March	0	4	11	7	0
Avg	23	25	30	28	22

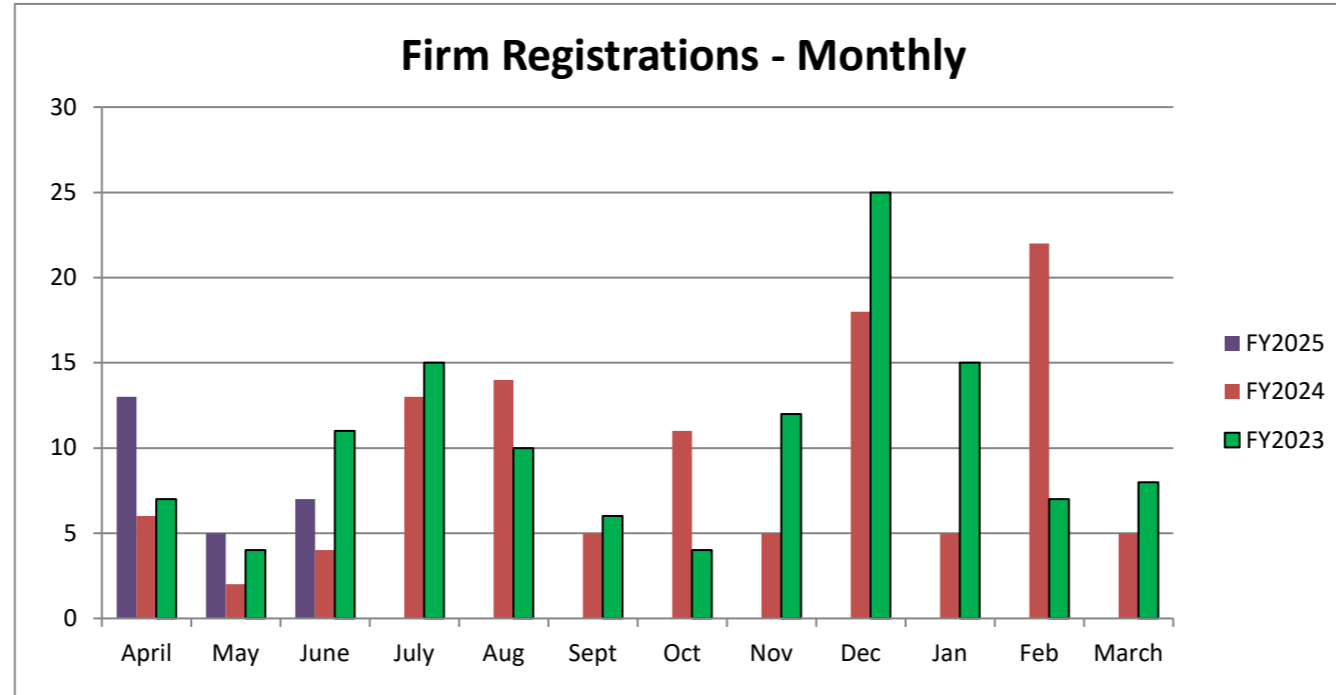


License Applications					
Recp	2025	2024	2023	2022	2021
Mth	Sum	Sum	Sum	Sum	Sum
April	61	64	81	55	57
May	68	69	89	62	64
June	70	71	92	63	64
July	70	110	142	102	95
Aug	70	146	166	139	122
Sept	70	148	167	141	125
Oct	70	180	224	188	169
Nov	70	235	291	262	230
Dec	70	256	306	289	240
Jan	70	278	336	322	262
Feb	70	290	345	333	266
March	70	294	356	340	266

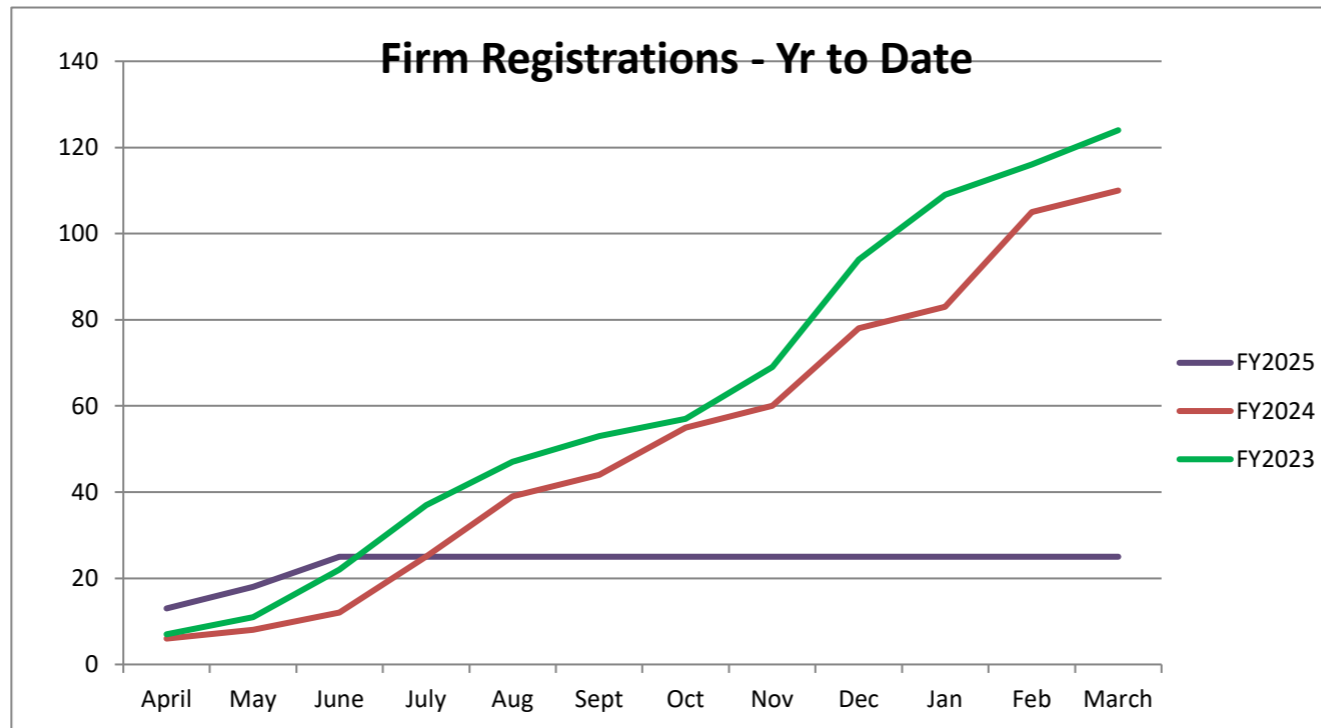


NC State Board of CPA Examiners
Monthly and Year-to-Date Operational Metrics

Firm Registration					
Firm	2025	2024	2023	2022	2021
Mth	#	#	#	#	#
April	13	6	7	7	3
May	5	2	4	4	12
June	7	4	11	11	10
July	0	13	15	15	10
Aug	0	14	10	10	14
Sept	0	5	6	6	11
Oct	0	11	4	4	7
Nov	0	5	12	12	6
Dec	0	18	25	25	9
Jan	0	5	15	15	20
Feb	0	22	7	7	8
March	0	5	8	8	16
Avg	8	9	10	10	11

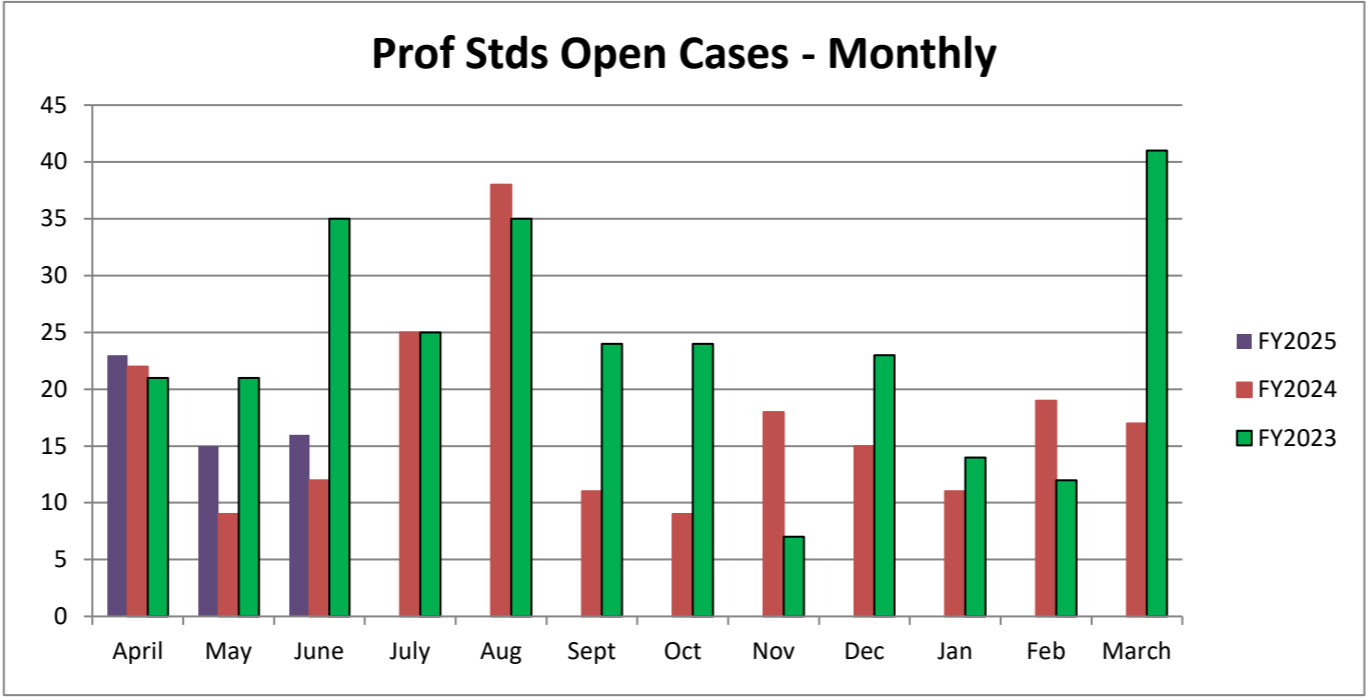


Firm Registration					
Firm	2025	2024	2023	2022	2021
Mth	Sum	Sum	Sum	Sum	Sum
April	13	6	7	7	3
May	18	8	11	11	15
June	25	12	22	22	25
July	25	25	37	37	35
Aug	25	39	47	47	49
Sept	25	44	53	53	60
Oct	25	55	57	57	67
Nov	25	60	69	69	73
Dec	25	78	94	94	82
Jan	25	83	109	109	102
Feb	25	105	116	116	110
March	25	110	124	124	126

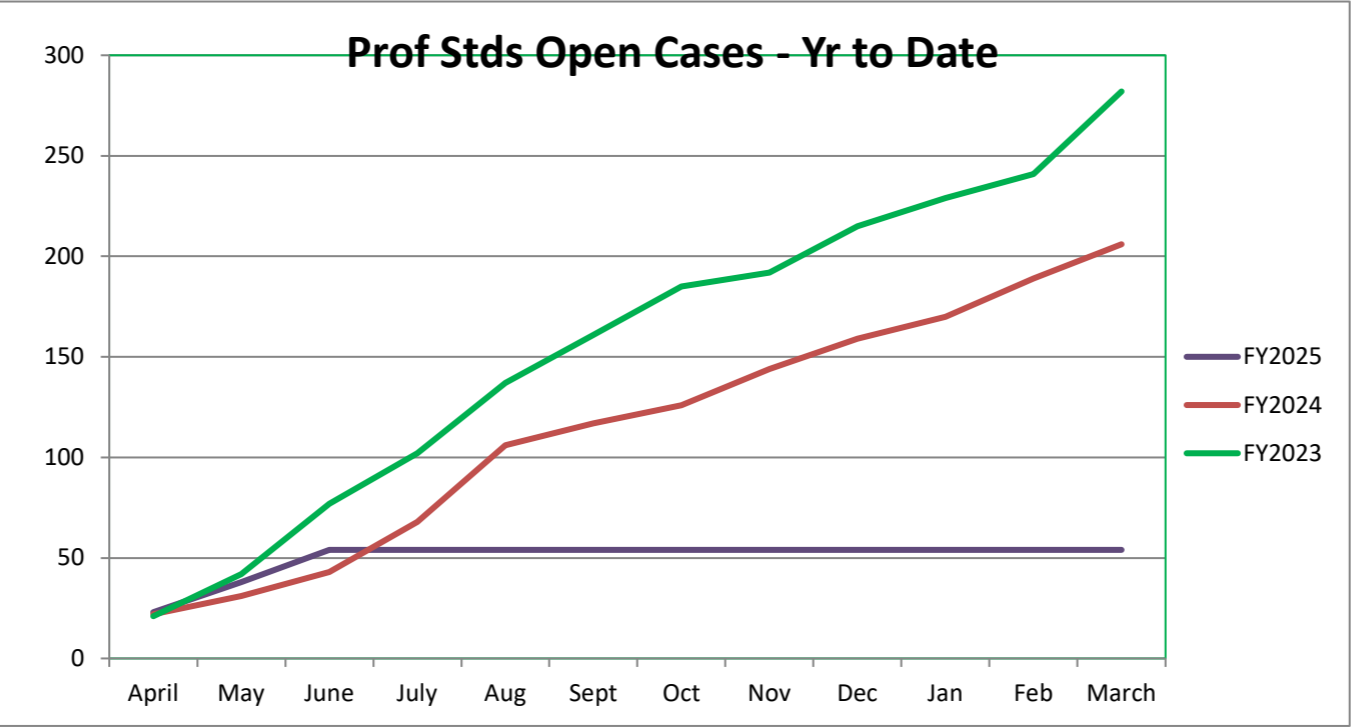


**NC State Board of CPA Examiners
Monthly and Year-to-Date Operational Metrics**

Prof Stds Cases					
Open	2025	2024	2023	2022	2021
Mth	#	#	#	#	#
April	23	22	21	9	7
May	15	9	21	8	9
June	16	12	35	37	12
July	0	25	25	18	30
Aug	0	38	35	18	27
Sept	0	11	24	13	13
Oct	0	9	24	19	17
Nov	0	18	7	21	10
Dec	0	15	23	11	13
Jan	0	11	14	31	21
Feb	0	19	12	33	12
March	0	17	41	38	29
Avg	18	17	24	21	17

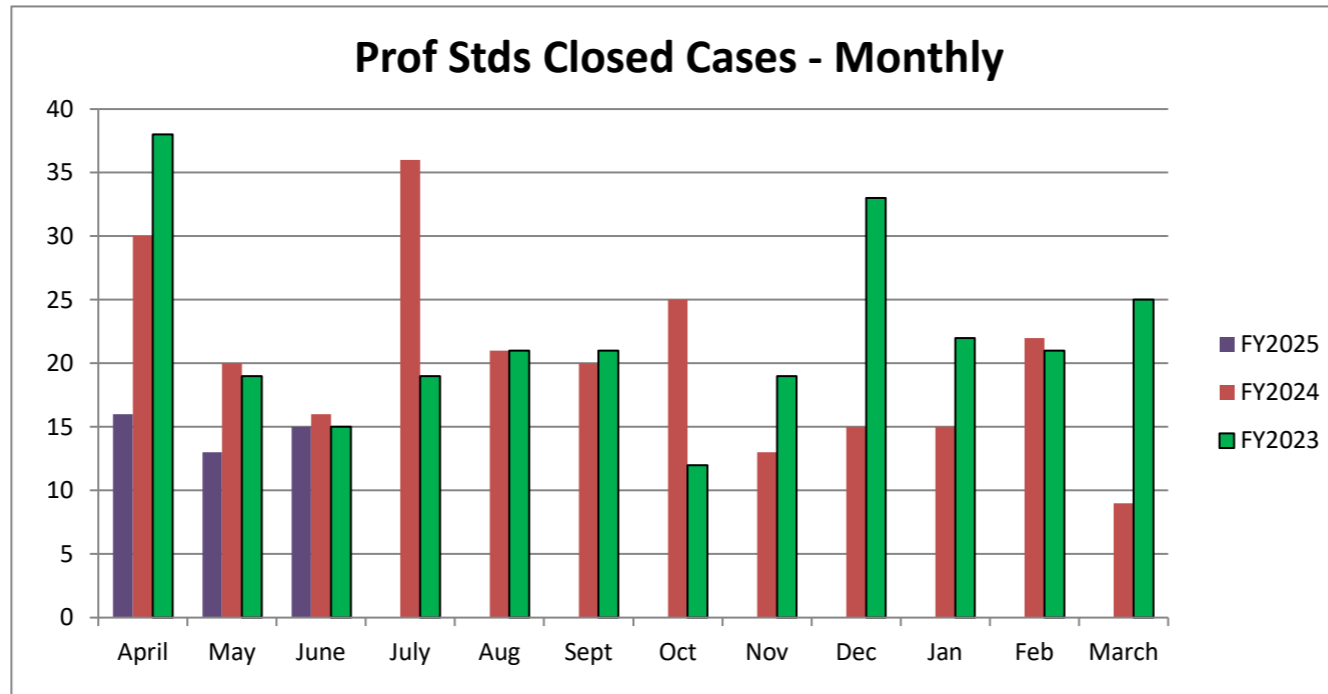


Prof Stds Cases					
Open	2025	2024	2023	2022	2021
Mth	Sum	Sum	Sum	Sum	Sum
April	23	22	21	9	7
May	38	31	42	17	16
June	54	43	77	54	28
July	54	68	102	72	58
Aug	54	106	137	90	85
Sept	54	117	161	103	98
Oct	54	126	185	122	115
Nov	54	144	192	143	125
Dec	54	159	215	154	138
Jan	54	170	229	185	159
Feb	54	189	241	218	171
March	54	206	282	256	200

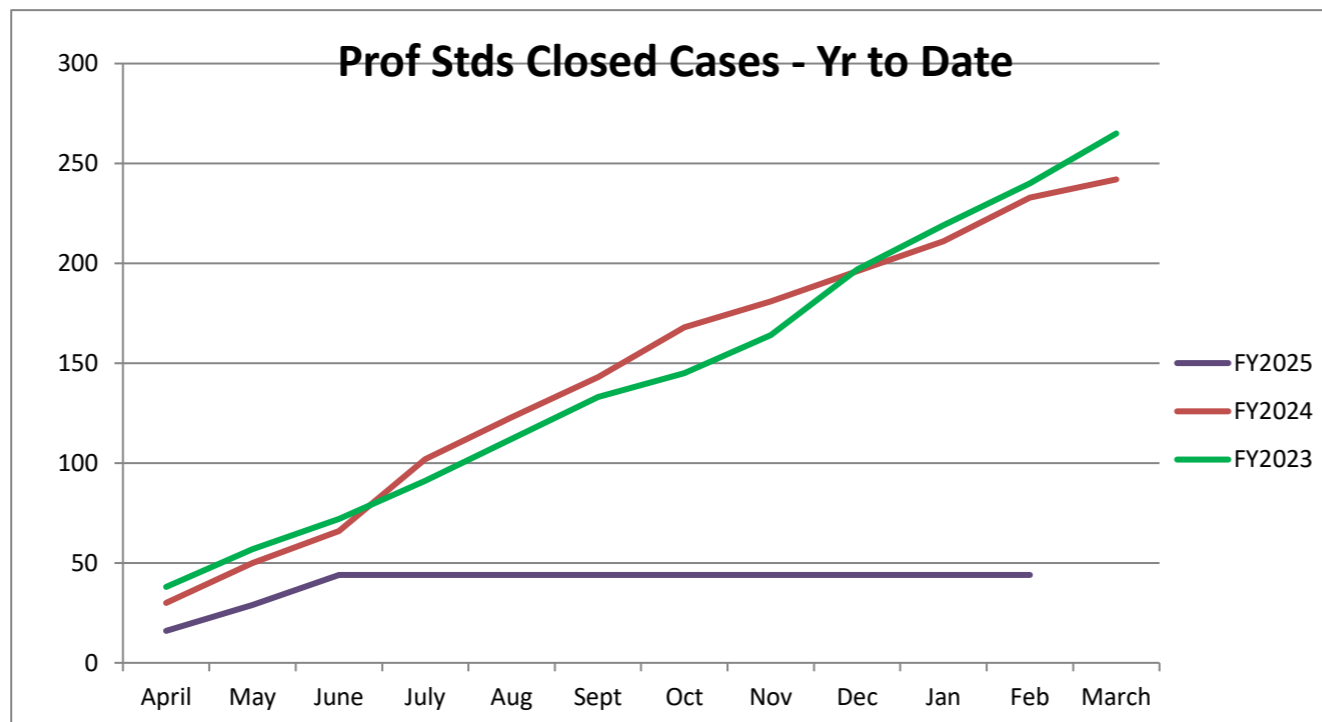


NC State Board of CPA Examiners
Monthly and Year-to-Date Operational Metrics

Prf Stds Cases					
Closed	2025	2024	2023	2022	2021
Mth	#	#	#	#	#
April	16	30	38	23	17
May	13	20	19	4	23
June	15	16	15	17	23
July	0	36	19	21	23
Aug	0	21	21	18	16
Sept	0	20	21	35	17
Oct	0	25	12	17	12
Nov	0	13	19	14	24
Dec	0	15	33	9	12
Jan	0	15	22	18	19
Feb	0	22	21	29	27
March	0	9	25	23	17
Avg	15	20	22	19	19

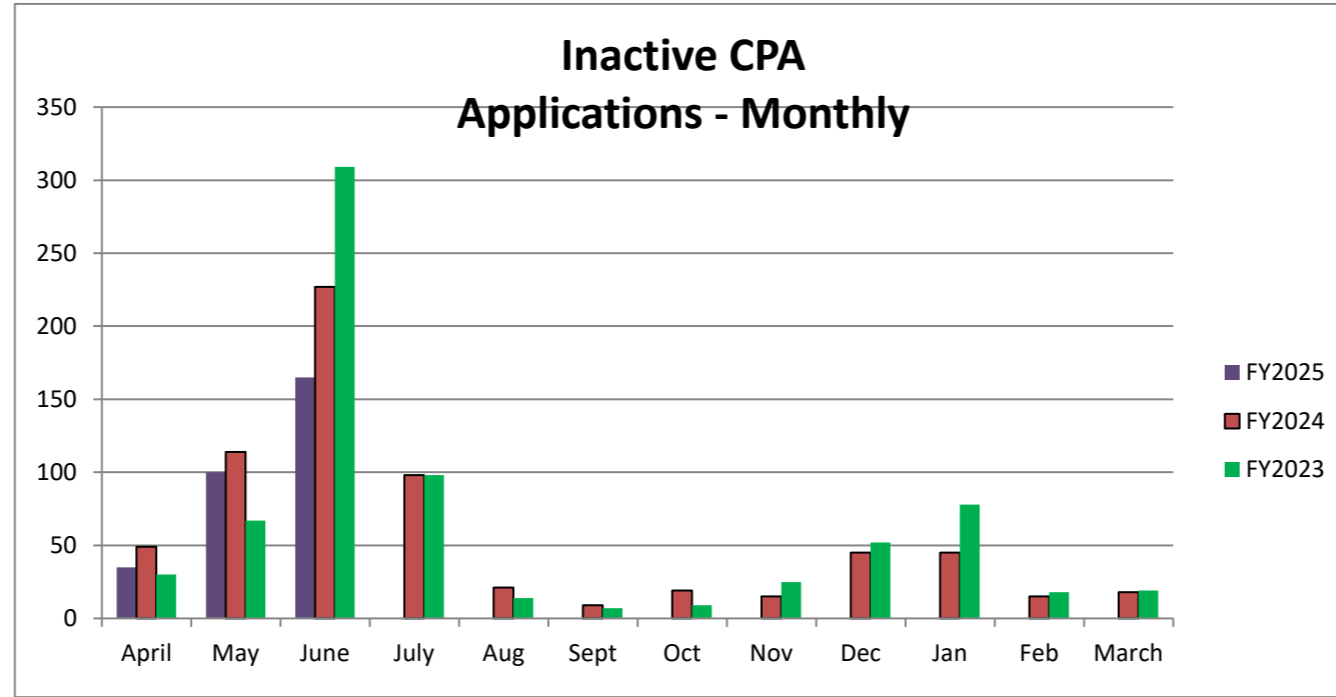


Prf Stds Cases					
Closed	2025	2024	2023	2022	2021
Mth	Sum	Sum	Sum	Sum	Sum
April	16	30	38	23	17
May	29	50	57	27	40
June	44	66	72	44	63
July	44	102	91	65	86
Aug	44	123	112	83	102
Sept	44	143	133	118	119
Oct	44	168	145	135	131
Nov	44	181	164	149	155
Dec	44	196	197	158	167
Jan	44	211	219	176	186
Feb	44	233	240	205	213
March	44	242	265	228	230

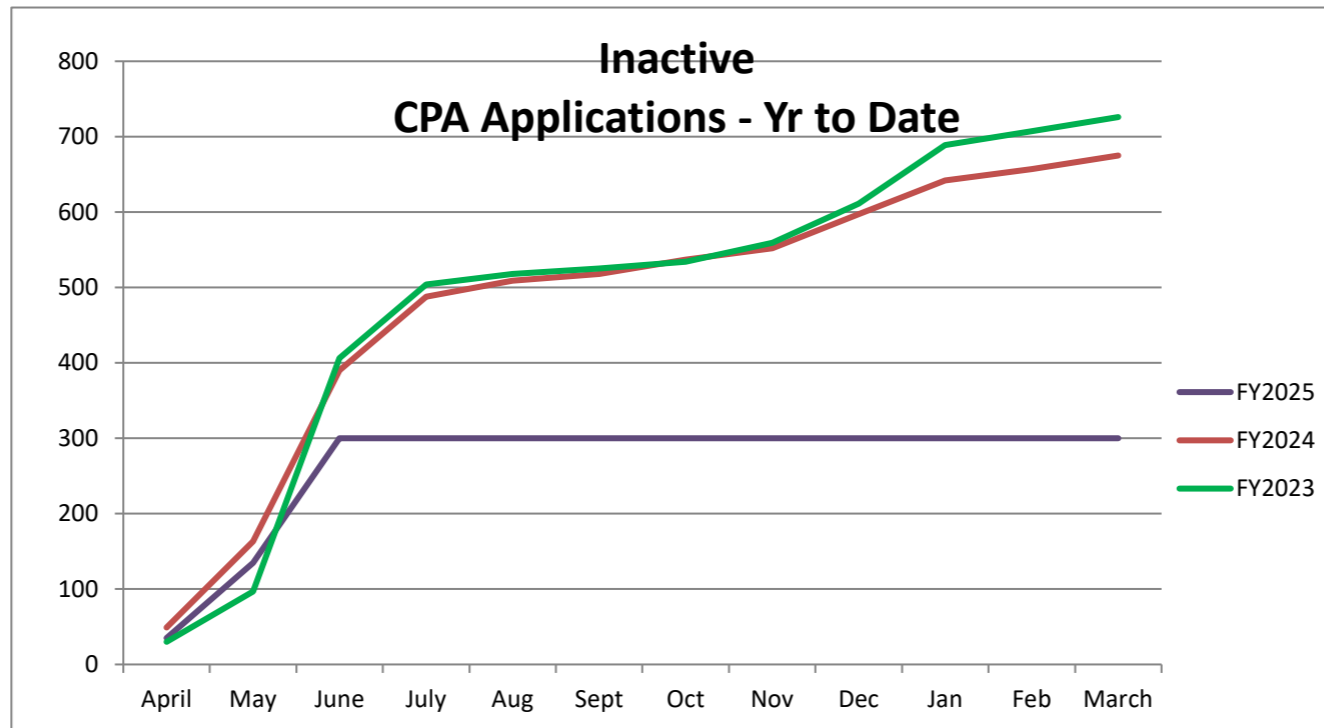


NC State Board of CPA Examiners
Monthly and Year-to-Date Operational Metrics

Inactive Applications					
InAct	2025	2024	2023	2022	2021
Mth	#	#	#	#	#
April	35	49	30	23	17
May	100	114	67	54	88
June	165	227	309	281	234
July	0	98	98	105	116
Aug	0	21	14	18	7
Sept	0	9	7	10	6
Oct	0	19	9	21	13
Nov	0	15	25	29	21
Dec	0	45	52	59	55
Jan	0	45	78	69	53
Feb	0	15	18	19	9
March	0	18	19	32	21
Avg	100	56	61	60	53

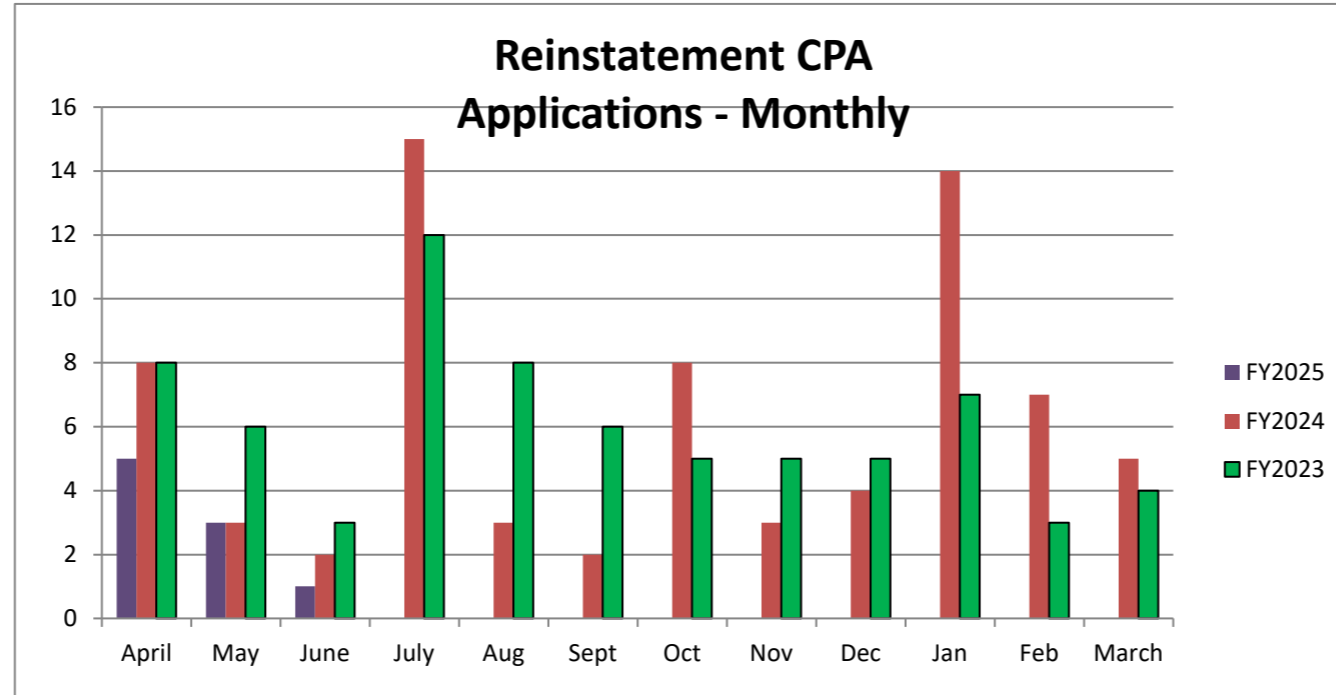


Inactive Applications					
InAct	2025	2024	2023	2022	2021
Mth	Sum	Sum	Sum	Sum	Sum
April	35	49	30	23	17
May	135	163	97	77	105
June	300	390	406	358	339
July	300	488	504	463	455
Aug	300	509	518	481	462
Sept	300	518	525	491	468
Oct	300	537	534	512	481
Nov	300	552	559	541	502
Dec	300	597	611	600	557
Jan	300	642	689	669	610
Feb	300	657	707	688	619
March	300	675	726	720	640

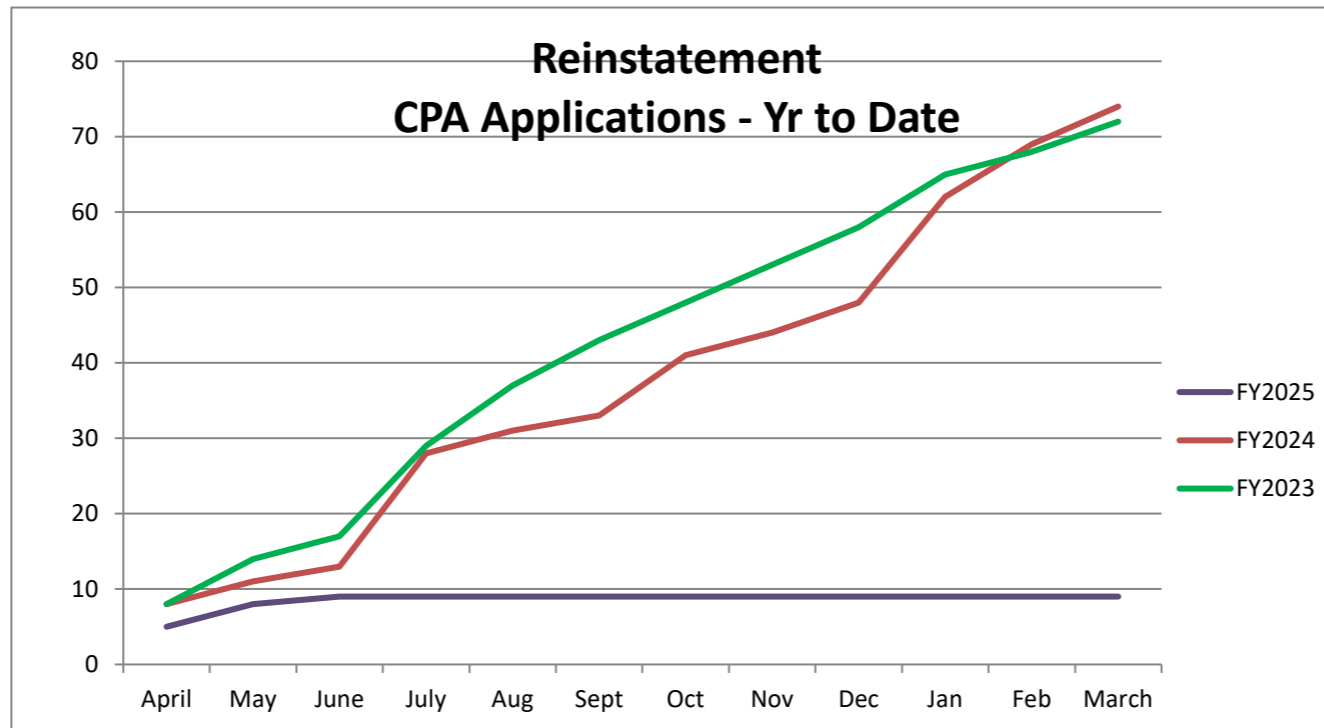


NC State Board of CPA Examiners
Monthly and Year-to-Date Operational Metrics

Reinstatement Applications					
Re-Inst	2025	2024	2023	2022	2021
Mth	#	#	#	#	#
April	5	8	8	6	1
May	3	3	6	1	4
June	1	2	3	0	4
July	0	15	12	13	11
Aug	0	3	8	2	5
Sept	0	2	6	4	5
Oct	0	8	5	7	4
Nov	0	3	5	6	6
Dec	0	4	5	7	5
Jan	0	14	7	6	7
Feb	0	7	3	6	14
March	0	5	4	5	6
Avg	3	6	6	5	6

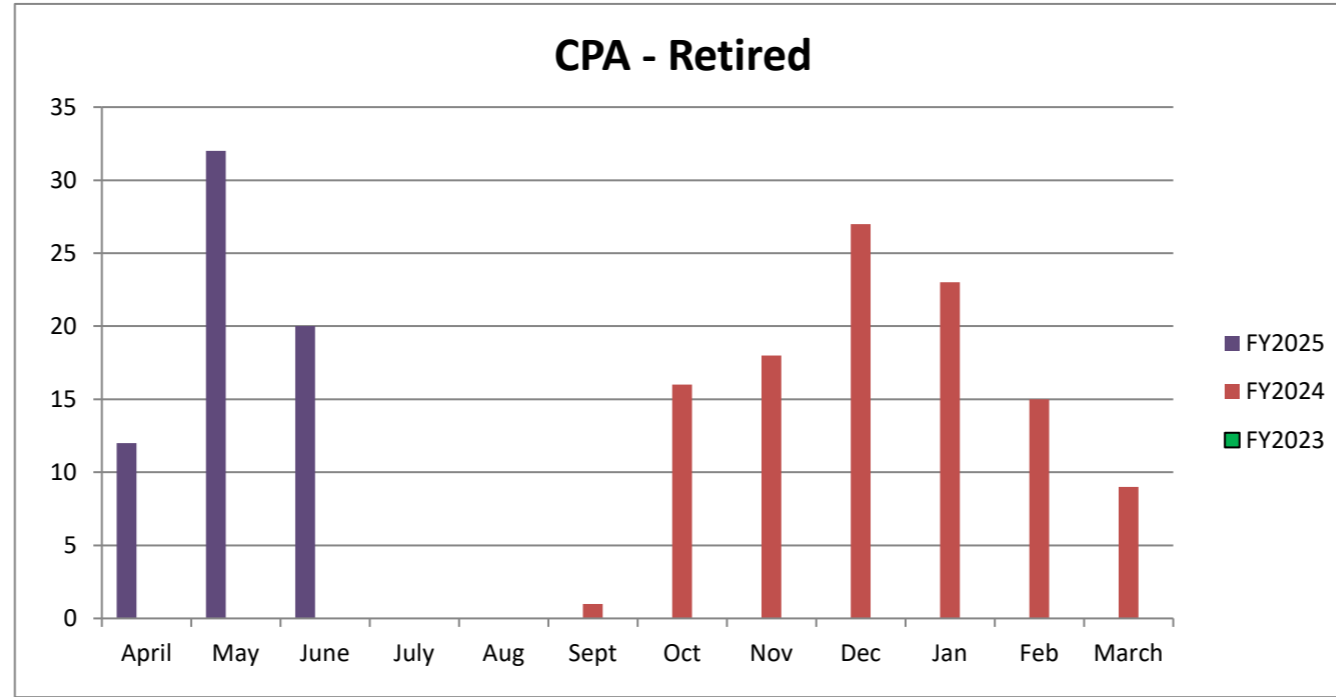


Reinstatement Applications					
Re-Inst	2025	2024	2023	2022	2021
Mth	Sum	Sum	Sum	Sum	Sum
April	5	8	8	6	1
May	8	11	14	7	5
June	9	13	17	7	9
July	9	28	29	20	20
Aug	9	31	37	22	25
Sept	9	33	43	26	30
Oct	9	41	48	33	34
Nov	9	44	53	39	40
Dec	9	48	58	46	45
Jan	9	62	65	52	52
Feb	9	69	68	58	66
March	9	74	72	63	72



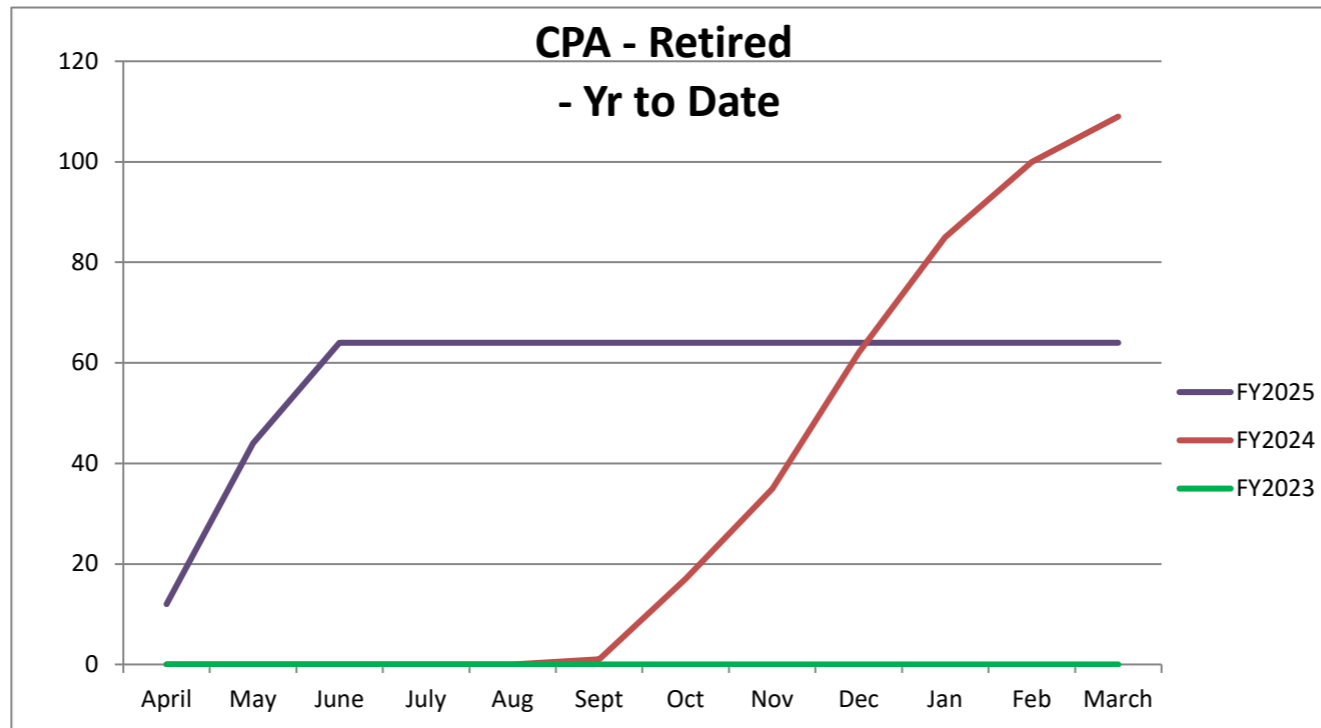
**NC State Board of CPA Examiners
Monthly and Year-to-Date Operational Metrics**

CPA-Retired					
Count	2025	2024	2023	2022	2021
Mth	#	#	#	#	#
April	12	0	0	0	0
May	32	0	0	0	0
June	20	0	0	0	0
July	0	0	0	0	0
Aug	0	0	0	0	0
Sept	0	1	0	0	0
Oct	0	16	0	0	0
Nov	0	18	0	0	0
Dec	0	27	0	0	0
Jan	0	23	0	0	0
Feb	0	15	0	0	0
March	0	9	0	0	0
Avg	21	16	0	0	0



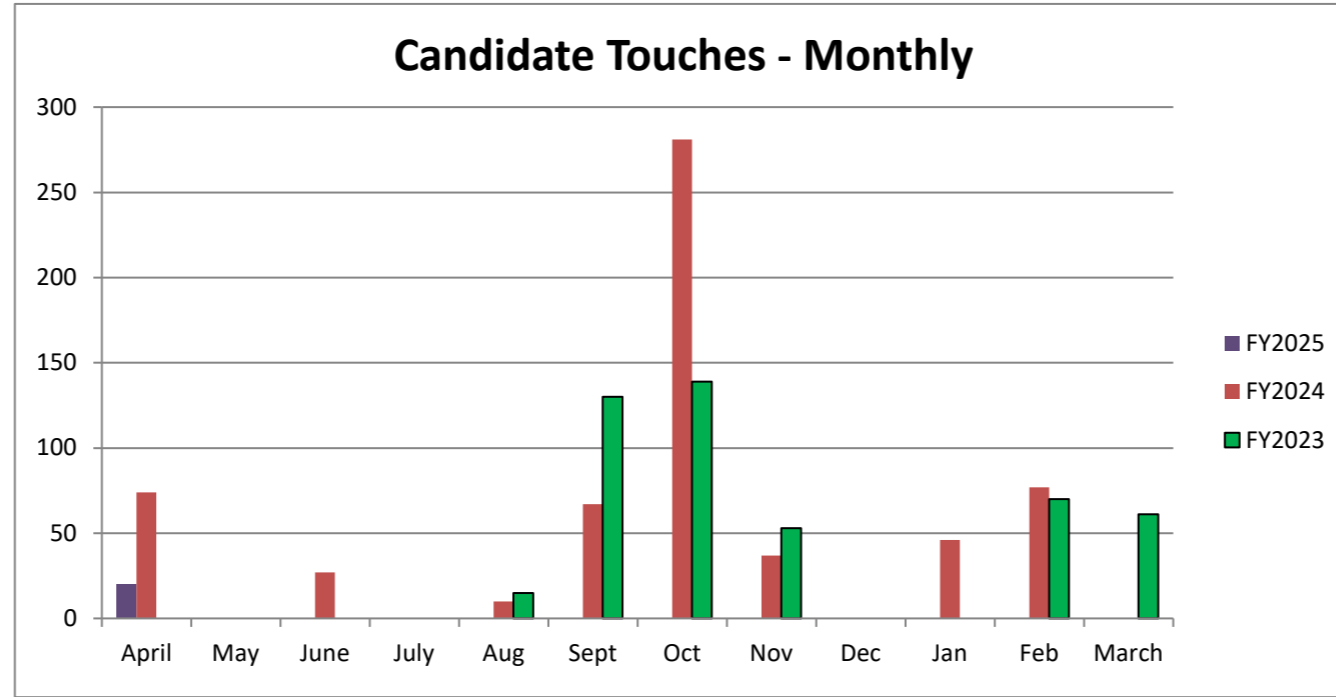
Began Sept 2023

CPA Retired					
Count	2025	2024	2023	2022	2021
Mth	Sum	Sum	Sum	Sum	Sum
April	12	0	0	0	0
May	44	0	0	0	0
June	64	0	0	0	0
July	64	0	0	0	0
Aug	64	0	0	0	0
Sept	64	1	0	0	0
Oct	64	17	0	0	0
Nov	64	35	0	0	0
Dec	64	62	0	0	0
Jan	64	85	0	0	0
Feb	64	100	0	0	0
March	64	109	0	0	0



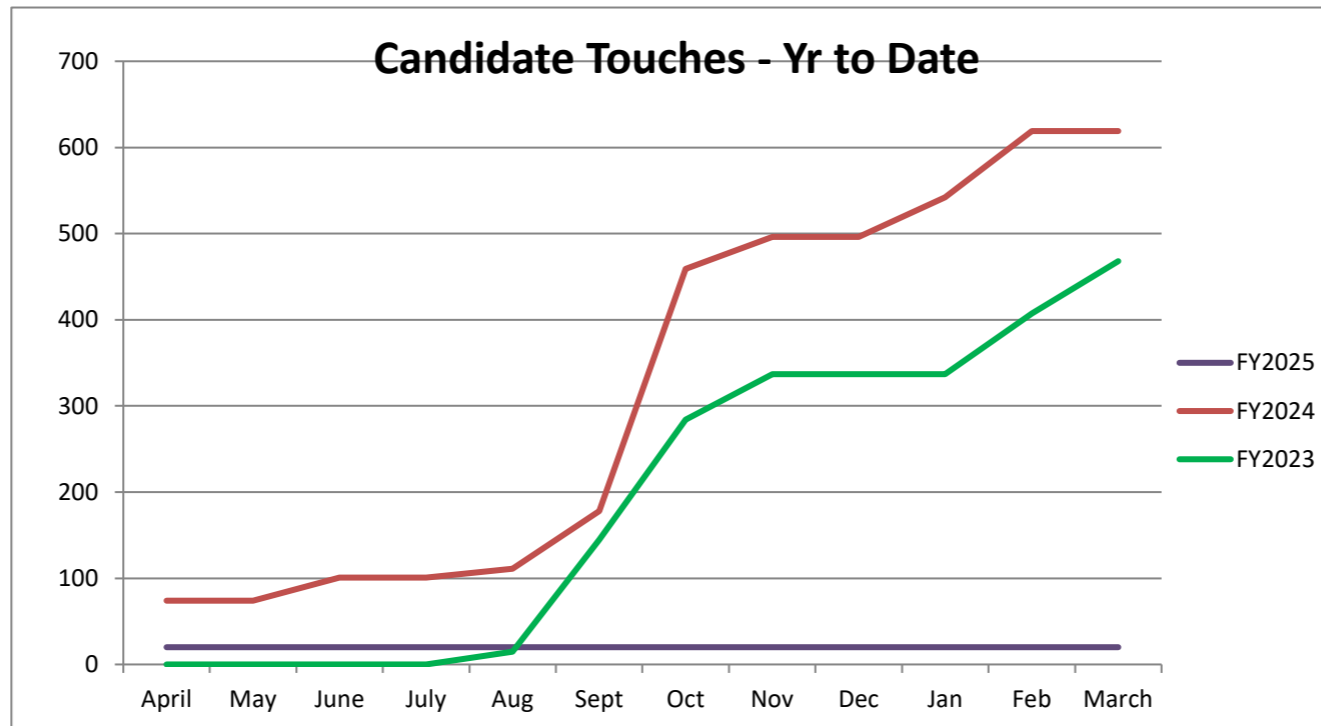
**NC State Board of CPA Examiners
Monthly and Year-to-Date Operational Metrics**

Candidate Touches*					
Count	2025	2024	2023	2022	2021
Mth	#	#	#	#	#
April	20	74	0	0	0
May	0	0	0	0	0
June	0	27	0	0	0
July	0	0	0	0	0
Aug	0	10	15	0	0
Sept	0	67	130	0	0
Oct	0	281	139	0	0
Nov	0	37	53	0	0
Dec	0	0	0	0	0
Jan	0	46	0	0	0
Feb	0	77	70	0	0
March	0	0	61	0	0
Avg	7	52	59	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	2025	2024	2023	2022	2021
Mth	Sum	Sum	Sum	Sum	Sum
April	20	74	0	0	0
May	20	74	0	0	0
June	20	101	0	0	0
July	20	101	0	0	0
Aug	20	111	15	0	0
Sept	20	178	145	0	0
Oct	20	459	284	0	0
Nov	20	496	337	0	0
Dec	20	496	337	0	0
Jan	20	542	337	0	0
Feb	20	619	407	0	0
March	20	619	468	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	138	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-24	74	227	Jan-24	43	22	Jan-24	5	Jan-24	87	11	15	83	Jan-24	45	Jan-24	14	Jan-24	23	Jan-24	46
Feb-24	56	154	Feb-24	64	12	Feb-24	22	Feb-24	83	19	22	80	Feb-24	15	Feb-24	7	Feb-24	15	Feb-24	77
Mar-24	33	111	Mar-24	28	4	Mar-24	5	Mar-24	80	17	9	88	Mar-24	18	Mar-24	5	Mar-24	9	Mar-24	0
Apr-24	59	166	Apr-24	27	61	Apr-24	13	Apr-24	88	23	16	95	Apr-24	35	Apr-24	5	Apr-24	12	Apr-24	20
May-24	69	241	May-24	21	7	May-24	5	May-24	95	15	13	97	May-24	100	May-24	3	May-24	32	May-24	0
Jun-24	75	154	Jun-24	21	2	Jun-24	7	Jun-24	97	16	15	98	Jun-24	165	Jun-24	1	Jun-24	20	Jun-24	0
Jul-24	0	0	Jul-24	0	0	Jul-24	0	Jul-24	98	0	0	98	Jul-24	0	Jul-24	0	Jul-24		Jul-24	0
Aug-24	0	0	Aug-24	0	0	Aug-24	0	Aug-24	98	0	0	98	Aug-24	0	Aug-24	0	Aug-24		Aug-24	0
Sep-24	0	0	Sep-24	0	0	Sep-24	0	Sep-24	98	0	0	98	Sep-24	0	Sep-24	0	Sep-24		Sep-24	0
Oct-24	0	0	Oct-24	0	0	Oct-24	0	Oct-24	98	0	0	98	Oct-24	0	Oct-24	0	Oct-24		Oct-24	0
Nov-24	0	0	Nov-24	0	0	Nov-24	0	Nov-24	98	0	0	98	Nov-24	0	Nov-24	0	Nov-24		Nov-24	0
Dec-24	0	0	Dec-24	0	0	Dec-24	0	Dec-24	98	0	0	98	Dec-24	0	Dec-24	0	Dec-24		Dec-24	0

Began Tracking



North Carolina State Board of Certified Public Accountant Examiners

Executive Staff Report

Annual Individual CPA Certificate Renewal

As of July 15, 2024, 255 CPAs had not renewed their certificates. The deadline for renewal was June 30. CPAs who had not renewed by that deadline received demand letters informing them of the need to renew before July 31 or face forfeiture of their CPA certificate. Board staff continue to assist individuals with questions about setting up their dashboard accounts and are posting renewal reminders on social media.

GL Solutions

Mr. Nance, Ms. Sanders, and Mr. Winslow continue to work with GL Solutions to complete pending projects and prepare to start new projects. These projects are part of our ongoing commitment to enhance the Board's technology platform and capabilities, ensuring a more efficient and effective operation.

Current projects include 1) NASBA Data Update to backfill missing import information from years past and 2) adding a re-exam application feature to the portal so candidates can apply online. GL Solutions will activate the re-exam feature at the end of July once individual renewal is complete.

GL Solutions' software, GL Suite, will migrate from Version 6 to Version 7 after the current pending projects are complete. The new features and functionality in GL Suite 7 should allow the Board staff to use the software more effectively and enhance our use of the technology over time. GL Solutions anticipates it will take about 60 days to complete the migration project.

Education and Awareness Activities

On July 17, 2024, Mr. Nance and Ms. Sanders visited the Greensboro office of Bernard Robinson & Company L.L.P. They spoke about the CPA Exam with the firm's summer interns and staff who are in the process of taking or planning to take the Exam.

The Executive Staff has scheduled presentations at the following institutions:

- NC A&T State University MACC Bootcamp - August 20, 2024
- NC State University Beta Alpha Psi Chapter - August 27, 2024
- University of Mount Olive Accounting Society - October 8, 2024
- Meredith College Classroom Presentation - October 23, 2024

September Board Meeting at Lenoir Rhyne University

The September 23, 2024, Board meeting will be held at Lenoir Rhyne University in Hickory and begin at 1:00 p.m. The Board staff will provide meeting logistics closer to the meeting date.